




Town of Newmarket



*Let your hook always be cast,
in the pool where you least expect it,
there will be a fish.*

— OVID (Roman Poet)

Annual Report

For Fiscal Year
ending June 30
2008



EMERGENCY SERVICES DIRECTORY

Fire/Rescue Department	EMERGENCY ONLY	911
	Non-Emergency	659-6636
Police Department	EMERGENCY ONLY	911
	Non-Emergency	659-6636
	Administration/Records	659-8505

NEWMARKET HOLIDAY TRASH SCHEDULE 2009

Memorial Day: Monday, May 26, 2009

Labor Day: Monday, September 7, 2009

(On these holidays the Monday route will be done on Tuesday.)

DID YOU KNOW???

In case of an Emergency -- In the event of power outages, flooding, etc., residents may contact the Newmarket Police Communications Center at 659-6636 for information regarding the location and operation of Newmarket's emergency shelter facilities.

Town Hall Hours -- Town Hall Hours Monday – Thursday 7:00 am – 5:30 pm
Town Clerk Hours Monday – Thursday 7:00 am - 5:00 pm. Town Hall is closed Fridays.

Drop off Payment Box – A drop off payment box has been installed for your convenience on the right side of the elevator. This box is lighted and accessible 24 hours a day. Payments dropped off will be collected daily.

Government Access Channel: Channel 13
(cwilliams@newmarketnh.gov)

Town of Newmarket Website: WWW.NEWMARKETNH.GOV

DEDICATION

RICHARD SHELTON

Richard Shelton is a lifelong resident of the Town of Newmarket, NH. He and his wife Lorraine raised five children, Gregory, Richard, Monica, Valerie and Gary. During the period from the 1950's to the 1980's he owned and operated Shelton's Auto Body in town.

"Richie" has a long history of volunteering his time to the citizens of Newmarket, especially for the children. Richie has held both elected and appointed positions in town, including serving on the Budget Committee, Zoning Board of Adjustment and the Conservation Commission. In 1989, while serving on the Conservation Commission, Richie co-founded the annual resident youth fishing derby. The fishing derby is celebrating its 20th anniversary in June. Thanks to Richie there have been thousands of children, many of them now adults, who bring their children to the derby. In part, Richie has been responsible for introducing children to a sport where you don't need any special skills and can be enjoyed over a lifetime without belonging to a team.

Richie was elected to the New Hampshire House of Representatives in 1999 and served the residents of Newmarket and Newfields for one term. Richie was also appointed by Governor John Lynch to serve as a Connecticut River Atlantic Salmon Commissioner.

Richie is an avid sportsman and can often be found plying his angling talents for Atlantic Salmon. He has been a longtime member of the Atlantic Salmon Federation.

The residents of the Town of Newmarket appreciate Richie's dedication and the time and efforts he has expended in making the Town a desireable place to live and raise a family. In appreciation for all Richie has done, this years Town Report is dedicated to him.

Simply put, Thank you Richie.

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Town Council Report

It has been a busy year in Newmarket, with a number of challenges and opportunities for progress. This report includes a few highlights.

Downtown Revitalization: After many months, the downtown revitalization plan is nearing completion. The Town Council would like to acknowledge the hard work of Project Coordinator Julie Glover, the firm of Underwood Engineering, and the contractor Severino and its employees for an outstanding job. Thanks also go to the residents who supported the downtown businesses in the midst of the construction. And hats off to our downtown business community for their patience during a challenging year. Fairpoint continues to prepare for the removal of the old electrical poles and wires. Meanwhile, trees will be planted along Main Street during the spring with the guidance from the Tree Committee and under stewardship of the Conservation Commission. Thanks to all for helping to make this undertaking a success. The result is not only a more beautiful downtown village area, but one that is more functional and user-friendly. Residents are encouraged to get out and enjoy the renovated Main Street, supporting the downtown businesses and enjoying being in the company of the many historic buildings that make Newmarket so unique.

Mill Redevelopment: In fall 2008, the Town Council requested the Planning Board review the M-1 Mill District for possible re-zoning. The hard work that followed, led by Town Planner Diane Hardy and members of the Planning Board, has been instrumental in securing a developer for the mills. The Town Council and the NCDC look forward to the pending development and the economic stability its completion will provide to residents of Newmarket for years to come.

Finances: Through the efforts of the Forensic Audit Follow-Up Committee and the guidance of our new auditors Melanson and Heath, the finance department has been able to revise and establish policies that needed attention. With guidance from Director of Finance Don Parnell and his staff, the council has adopted these policies, which will protect the town's assets. A recent memo to the council from the Finance Director notes that "the town has increased the available fund balance to a level of 16% which complies with the fund balance policy that was approved by the Town Council earlier this year. This means that all future surplus that is in excess of the 16% level can be used to reduce the tax rate. This also has put the town in a strong financial position that will allow favorable bond interest rate (if needed) and should provide sufficient funds on hand to eliminate short term borrowing commonly known as "tax anticipation notes." Thanks to all for a job well done.

Emergency Management Plan: A new Office of Emergency Management has been established at the Newmarket Fire Station. Director Candice Jarosz has been working diligently with the fire chief, police chief along with both state agencies and the Town Council to be sure that Newmarket will be prepared to respond to any emergency situation. After the ice storm of December 2008 (also during the Mother's Day flood), it was determined the current generator dating back to 1969 had failed on a number of

occasions and was no longer meeting the emergency needs of the community. The Council some months ago requested the administration to seek quotes and to move forward with the replacement of a new generator, funding to come from the CIP fund. Director Jarosz has also been working with the IT Department to bring the latest information to Newmarket residents via the town web site and Channel 13. We encourage all citizens to take time to view this important information.

Senior Citizen Center: Phase one of the new Senior Citizen Center, The Sunrise, Sunset Activity Center has been completed. Phase two is well under way and should be finished by late summer. The Council would like to thank Jim Hilton and his staff, as well as the many volunteers who have given of their time to this project. Thanks and acknowledgements also go to Ernie Clark of the Newmarket Housing Authority for his coordinated efforts to bring the Sunrise Sunset Activity Center to fruition. We hope the seniors will enjoy their new home for years to come.

Waterfront Project: The Riverwalk Committee has been working for more than a year with the council regarding the final plans for the gateway to the waterfront. The completion of this project sometime late this summer will enhance the redeveloped downtown with new amenities as a sidewalk, lighting, benches, and some shade trees along Water Street, connecting the newly renovated Main Street to Schanda Park and the Lamprey River front area.

Water Resources: The Council has made some great strides during this past year with regards to locating additional water resources to meet the needs of our citizens. The town is in discussion with the town of Lee about water intake from the Lamprey River, and I am confident that the incoming Council following elections in May will be able to complete any details that still are pending. The possibility of drilling additional wells in Newmarket is also being considered and there are some promising areas of interest.

Historic District: The Newmarket Advisory Heritage Commission has been working for a number of years to promote the idea of a local historic district, and in May 2008 town residents were invited to a forum to discuss the idea. Nadine Peterson of the NH Division of Historical Resources and Maggie Stier of the NH Preservation Alliance co-facilitated the meeting and explained the benefits of local historic districts across New England. The meeting was broadcast on the Newmarket public access channel. Fifteen people, including property owners and other stakeholders, signed up to assist the Advisory Heritage Commission in developing proposed regulations for the district. After months of work, the regulations were sent to the Town Council and then to the Planning Board and legal review. The Planning Board drafted an ordinance that will enable a local historic district commission to build on the proposed regulations once a district has been established by the Town Council. Thanks to one and all for the hard work that has gone into this effort to create a long-term vision to protect and enhance Newmarket's historic character and increase property values. The town of Newmarket now has a Historic District Commission.

Dedication and Thanks: By a vote of the council, we are pleased to dedicate this year's Town of Newmarket Annual 2008 Report to an individual who has given of his time and energy for over 18 years to the annual Fishing Derby. We thank you Mr. Richard Shelton for your dedication to our youth and to our community. You will be greatly missed.

In closing I would also like to thank the many volunteers who give of their time and talents to help make Newmarket a better place to live. And thanks also to the town staff in all departments. Your dedication and work are greatly appreciated. Thank you.

And finally, I would like to thank the citizens of Newmarket for allowing me to serve this wonderful town. I am grateful for the opportunity to give back, and it has been a great privilege to do so.

Sincerely,

Dana J. Glennon
Newmarket Town Council/Chairman

TOWN ADMINISTRATOR

It is surprising to note that 15 months have passed since I returned to Newmarket to assume the responsibilities of Town Administrator. Much has happened, sometimes at a frantic pace, but a large amount of work has been accomplished to move this community in a new direction.

The first few months were spent becoming familiar with the issues that resulted in the Forensic Audit and working with the Town Council and Finance Director to implement policies to prevent it from occurring again. The Council established the Forensic Follow-up Committee to review numerous documents that did not have adequate back up in order to determine if the expenditures were legitimate or needed additional research. The Committee's work has been slow and as we near the end of 2008 the Committee is nearing completion of their work and recommendations.

Almost from the get-go was the need to begin work on the 2008-09 Town Budget. The process was slow in that the Finance Department, under the leadership of Don Parnell, implemented a new format that proved most useful to all participants-department heads, Councilors and Budget Committee members. In actuality the format was not "new" it was merely using one of the tools that came with Muni-Smart financial software package the town had purchased.

Concurrent with the Budget was the activation of the Capital Improvement Committee to review the capital needs for many of the departments and make recommendations for the coming budget cycle. It proved to be a daunting task as the committee realized that capital needs were combined with yearly capital expenditures, which were more suited for inclusion in the budget. After numerous meetings and discussion, several capital expenditures were included as part of the operating budget and long term capital needs were addressed in the CIP.

A new audit firm, Melanson & Heath of Nashua, was hired to audit the town's books for the 2007 fiscal year. The audit was very thorough and uncovered several issues relative to prior fiscal mismanagement but the one that was most painful was the impact to the town's fund balance.

In 2004 the town approved a \$1,600,000 bond to fund the construction of the DPW/Fire Rescue facility on Youngs Lane. Construction of the facility commenced but the bond was never issued. What the audit uncovered was the construction costs created a liability against the fund balance. During succeeding year's budgets, under debt payments, a \$120,000 appropriation was built in to "pay the town back" for the construction. The auditors recognize that this was not a proper way to cover this debt and applied the full outstanding cost against the fund balance, which reduced our ability to use those funds to reduce the tax rate.

Concurrent with this was the fact that a \$400,000 plus deficit existed in the Town's Self Insurance Health fund that also was applied against the fund balance. The next effect was that our fund balance went from \$1,814,707 to \$530,568.

Newmarket's version of the "Big Dig" moved along well as it entered the Downtown phase of the project. A summer of one lane traffic, digging, big trucks and equipment, concrete mixers and temporary makeshift catwalks to various businesses ended the year with wide sidewalks, parallel parking, new lighting fixtures and a realization that downtown Newmarket was taking on a new more inviting look. The

Business Association, LACA, Main Street Association, NCDC and the town partnered to sponsor Saturday Serenades in which various musicians played music which filled the downtown as residents and visitors strolled through to view the construction progress or to purchase a coffee, a newspaper or enjoy breakfast.

During 2008 gas, diesel and heating fuel began making a dramatic rise and departments instituted various programs to reduce energy usage and cost. Police Chief Kevin Cyr instituted a no idling policy and doubled up offices to a single cruiser to cut back on gas. Public Works began using the smallest vehicle possible to carry out the daily activities to reduce diesel costs. Even the Town Hall cut back on the number of days, but not the hours we were open during the winter to save on electric and heating oil costs. All these measures and more helped to keep our costs down throughout 2008.

As we ended the year we began to face a new, more daunting reality, which was the looming economic crisis to this country and the world. Daily the newspapers reported the crisis in our financial institutions and the stock market. The big three car manufacturers were in need of financial assistance, reports of lay-offs in all sectors of the economy and foreclosures on homes were constant reminders that we were entering an unprecedented crisis. To this end all departments began to develop their budgets by tighten our belts to minimize cost yet maintain our current service level. Each department head/manager has stepped forward to meet that challenge and I feel confident that we will present a fiscal plan for the future that is lean and addresses what needs to be addressed with no frills built into it.

The last 15 months has been very challenging and demanding and at times a blur of activity as we, - Councilors, department heads/managers and staff- have committed ourselves to work together for and in the best interest of this community. It hasn't always been easy and at times it may seem we are at odds with each other but the underlying goal is, and always will be, what's in the best interest of this community.

In closing, I encourage each of you to participate in our town's government by joining a board or committee and lend your voice, skill, expertise, knowledge or common sense to make Newmarket a better place to live. There is a lot of work to be completed and many positions on various boards and committees remain vacant. I ask each of you to consider volunteering one evening a month, for two to three hours, to work with your fellow residents on the issues we confront. There is no need to worry that your voice may be contrary to others as a community becomes stronger when we have divergent voices sharing and debating the issues before us.

While there may be some who believe there is only one right answer only though the collective sharing of all our thoughts do we arrive at the best solution to move Newmarket forward. Together we can make Newmarket that "jewel" on Great Bay that people believe Newmarket can become.

Respectfully,
Edward J. Wojnowski
Town Administrator

ELECTED OFFICIALS

		<u>Term Expires</u>
Town Council:	<i>Dana Glennon, Chair</i>	<i>May 2009</i>
	<i>Judith Carr, Vice-Chair</i>	<i>May 2011</i>
	<i>Michael Ploski</i>	<i>May 2009</i>
	<i>Michael LaBranche</i>	<i>May 2010</i>
	<i>Rose-Anne Kwaks</i>	<i>May 2010</i>
	<i>James Bergeron</i>	<i>May 2011</i>
	<i>Steven Minutelli</i>	<i>May 2011</i>
Town Moderator:	<i>Clayton Mitchell</i>	<i>May 2010</i>
Town Clerk/Tax Collector:	<i>Becky Benvenuti</i>	<i>May 2009</i>
	<i>Donna Dugal (Deputy)(Appointed)</i>	
Treasurer:	<i>Belinda Camire</i>	<i>May 2011</i>
Planning Board:	<i>John Badger, Chairman</i>	<i>May 2009</i>
	<i>Peter Roy, Vice Chair</i>	<i>May 2010</i>
	<i>Valerie Shelton</i>	<i>May 2011</i>
	<i>Chester Jablonski</i>	<i>May 2009</i>
	<i>Janice Rosa</i>	<i>May 2010</i>
	<i>George Willant</i>	<i>May 2011</i>
	<i>Adam Schroadter, Alternate</i>	<i>May 2010</i>
	<i>Frederick McMenimen, Alternate</i>	<i>May 2011</i>
	<i>Vacant, Alternate</i>	<i>May 2009</i>
	<i>Diane Hardy,</i>	<i>Town Planner</i>
	<i>Judith Carr</i>	<i>Town Council Rep.</i>
Trustees of Trust Fund:	<i>Edward Pelczar</i>	<i>May 2009</i>
	<i>Joyce Russell</i>	<i>May 2011</i>
	<i>Fred McMenimen</i>	<i>May 2010</i>
Supervisors of Checklist:	<i>Madeleine St. Hilaire</i>	<i>May 2014</i>
	<i>Martha McNeil</i>	<i>May 2012</i>
	<i>Jane Arquette</i>	<i>May 2010</i>
Budget Committee:	<i>Lorrienne Caprioli</i>	<i>May 2011</i>
	<i>Brian Hart, Vice-Chair</i>	<i>May 2009</i>
	<i>Leo Fillion</i>	<i>May 2009</i>
	<i>Robert Bestani</i>	<i>May 2009</i>
	<i>Al Zink</i>	<i>May 2010</i>
	<i>John Deziel</i>	<i>May 2009</i>
	<i>Larry Pickering</i>	<i>May 2009</i>
	<i>Eric Botterman</i>	<i>May 2009</i>
	<i>Vacancy</i>	<i>May 2009</i>
	<i>Michael LaBranche</i>	<i>Council Rep.</i>
	<i>Forrest Ransdell</i>	<i>School Bd. Rep.</i>

State Representatives:	<i>Doreen Howard</i>	<i>November 2010</i>
	<i>Marcia Moody</i>	<i>November 2010</i>
	<i>Dennis Abbott</i>	<i>November 2010</i>

APPOINTED OFFICIALS

Town Administrator:	<i>Edward J. Wojnowski</i>	
Finance Director:	<i>Donald Parnell</i>	
Code Enforcement Officer:	<i>Daniel Vincent</i>	
Public Works Director:	<i>Richard M. Malasky</i>	
Chief of Police:	<i>Kevin P. Cyr</i>	
Fire Chief:	<i>Richard M. Malasky</i>	
Recreation Director:	<i>James Hilton</i>	
Welfare Administrator:	<i>Susan C. Jordan</i>	
Emergency Mgmt. Director:	<i>Candice M. Jarosz</i>	
Strafford Regional Planning Commission:	<i>Frederick McMenimen</i>	
	<i>Rose-Anne Kwaks</i>	
Housing Authority:	<i>Ernest A. Clark, II, Director</i>	
	<i>Wendy Monroe</i>	<i>May 2011</i>
	<i>Cindy Lavigne</i>	<i>May 2010</i>
	<i>Debbie Bonnell</i>	<i>May 2009</i>
	<i>Jean Dubois</i>	<i>May 2013</i>
	<i>Joyce Russell</i>	<i>May 2012</i>
Trustees of the Library:	<i>Joan DeYoero</i>	<i>May 2009</i>
	<i>C. Isabel Donovan</i>	<i>May 2011</i>
	<i>Lola Tourigny</i>	<i>May 2010</i>
	<i>Vacancy</i>	<i>May 2011</i>
	<i>L. Forbes Getchell</i>	<i>May 2011</i>
Zoning Board of Adjustment:	<i>Richard Shelton, Chair</i>	<i>May 2011</i>
	<i>R. Scott Quinlan</i>	<i>May 2009</i>
	<i>Rose-Anne Kwaks, Alt.</i>	<i>May 2010</i>
	<i>Peyton Carr, Alt.</i>	<i>May 2010</i>
	<i>Michael Watson</i>	<i>May 2011</i>
	<i>Alternate Vacancy</i>	<i>May 2009</i>
	<i>Alternate Vacancy</i>	<i>May 2010</i>

Alternate Vacancy

May 2011

Personnel Advisory Board:

Allen (Mike) Vlodic

Conservation Commission:

Bruce Fecteau, Chair May 2010

Ellen Snyder, Vice Chair May 2009

Fred Pearson May 2010

George Hilton, Jr. May 2011

James Bergeron May 2009

Vacancy, Alternate May 2009

Vacancy, Alternate May 2009

Vacancy, Alternate May 2010

Vacancy, Alternate May 2011

James Bergeron Council Rep.

Valerie Shelton Planning Bd. Rep

Highway Public Safety Committee:*Edward J. Wojnowski, Town Administrator*

Richard Malasky, Public Works Director

Kevin Cyr, Police Chief

Richard Malasky, Fire Chief

Robert Daigle, Citizen

Michael Ploski, Council Rep

Mark LaRoach, School Superintendent

Daniel Vincent, Ex Officio

Diane Hardy, Ex Officio

ASSESSING DEPARTMENT

The Town of Newmarket, much like other communities, continues to experience a downward trend in our real estate property values.

From October of year 2007 to the present (Jan. 2009), we are witnessing a near 20% decline on "For Sale" properties and a 40% decline on "Sold" properties. People are realizing that this is not a good time to sell and for those trying, are experiencing a longer stay in the market. For some, a quicker sale, even if at a loss is a better alternative to waiting it out.

In any case, values that we once saw, rise astronomically in year 2003-2005 have returned back to year 2003 level. In fact, we have not yet seen the bottom, although I believe we are close. As long as people are working, the market should stabilize and I think sooner rather than later. However, should unemployment begin to rise, more pessimism about our real estate will surely follow.

REVALUATION: The Town of Newmarket will be undergoing a full revaluation this tax year (2009). The state requires that assessments be revised at least once every five years. The last town wide revaluation was last generated in year 2004. By mid summer a complete market review will be done, after which, owners will receive a copy of their revised assessment card. For most, this update may not reflect much significant change. Most properties are already assessed near market value. This summer's sales analysis will help determine what the appropriate assessment should be.

ABATEMENT REQUIREMENTS: For those wishing to challenge the assessment, a letter accompanying their revised assessment card will explain rights and opportunities to discuss before the formal tax rate is set. Beyond this, a taxpayer can still legally request an abatement after the final tax bills have been mailed and have until March 1st the following year (2010) to do so. Official Abatement applications are available at the Tax Collector's Office. Requirements are explained on the form.

CERTIFICATION: The Town of Newmarket last passed its 5-year audit in tax year 2005. The audit or "Assessment Report" can be viewed on line at the State Dept. Revenue web site: www.revenue.nh.gov/propertytax/index.htm click on Assessment Report. Our next full audit by the State will be in tax year 2010.

VERIFICATION: In order to be certified, the Assessor's Office plans to continue visiting and inspecting properties. We currently visit approx. 20-25% every year. This process enables the Town to fulfill their obligations in preparation for the 5th year full revaluation. As a result of this process, the Assessor's office has managed to perform its own internal revaluation since year 1999, thus saving the taxpayers approx. \$300,000 which is the approximate cost for an outside firm to revalue a town of this size.

ASSESSMENT RATIO: As of April 2008, properties were assessed at approximately 100% of their fair market, as a matter of reference; our ratio last year (2007) was 89.6%.

TAX RATE: The year 2008 tax rate was \$22.06 per thousand of assessed value. The 2008 tax rate was 86 cents higher than the previous year. This reflected an approx. 4% increase.

EXEMPTIONS: Property owners may be eligible for certain exemptions on their property. If you are elderly, disabled, blind, a veteran, veteran's widow or unable to pay taxes due to poverty or other eligible for tax exemption, credit, abatement or deferral. For details and application information, contact the Assessing Office at 659-3073. Criteria for all exemptions and credits can be viewed on our Town website www.newmarketnh.gov and then to Assessing Department link.

PUBLIC RELATIONS: Any taxpayer having assessment questions or wish to see the Assessor may contact the Assessing Assistant, Becky Uhlenberg at 603-659-3073 ext 1306 or email buhlenberg@newmarketnh.gov. Also, taxpayers may view their assessment "online" at www.visionappraisal.com, link onto "online data base", and choose NH then Newmarket. Please keep in mind that online values are only periodically updated.

TRIVIA: Effect on Tax Rate

~ Approximately \$725,000 of additional expenditures will raise the tax rate approximately \$1.00 per thousand.

~ It would take approximately \$35 million of additional assessed value to reduce the tax rate by \$1.00

~ Because of the downward trend in values, taxes now reflect about 2.2% of the properties fair market value.

Respectfully Submitted,

Andy Blais, Assessor
Town of Newmarket

DEPARTMENT OF BUILDING SAFETY

In 2008, seven permits were issued for single-family homes and no permits were issued for condominium units. Four of the seven permits were for new single-family homes that replaced older single-family homes, which were demolished by owners wishing to upgrade. The economic times continue to be reflected in the number of permits for single-family homes, which has dropped from a high of 114 permits in 2001.

Year-to-Year Comparison (not including plumbing/electrical permits)

	Building Permits	Single Family (includes condo units)	Fees	Value
2008	168	7	23,855	4,348,086
2007	179	2	20,577	3,474,433
2006	194	26	59,608	10,012,333
2005	155	25	120,550	15,408,415
2004	203	47	54,545	12,726,415
2003	219	45	97,042	18,429,658
2002	231	87	39,716	12,756,832
2001	259	114	46,547	18,326,903
2000	198	42	16,867	6,957,900
1999	195	62	40,296	9,655,221
1998	188	61	32,460	11,833,432
1997	152	27	24,304	5,985,418

Building Permits by Type 2007 Number Issued

Type	
Single Family	7
Condos	0
Accessory Apartments	0
Multi-family	0
Garages/sheds/Miscellaneous	127
Additions/Alterations	21
Commercial/additions & alterations	2
Swimming pools	4
Demolitions	6
Mobile Homes	1
Total	168

Building permits are required for any work involving structural changes to a building, finishing or remodeling rooms and other areas such as basements and attics, installing new windows or vinyl siding, and new roofs and roof repairs, etc. Building permits are also required any time an outside structure is added to the property. This includes, but is not limited to, garages, decks, in-ground and above-ground pools, sheds, porches, and the replacement of any of these structures.

Please allow time for your building permit application to be reviewed. Although we try to accommodate everyone and applications may be reviewed more quickly, we ask that you allow three weeks for an application to be approved, as there are other applications under review, ongoing inspections on projects under construction, and meetings with citizens and contractors that all take time and it may not always be possible to review and approve a permit application more quickly than that. Also, when reviewing your application, we may find that more information is required and it may take time for you to gather and provide that information. So, please keep this in mind when considering a project.

I am always willing to sit down with anyone to go over a project, whether you are ready to build or only beginning to think about it, and answer any questions you might have. Please contact my office at least 24 hours in advance for an appointment, as my schedule fills up very quickly. I enjoy meeting and working with the people of Newmarket very much and look forward to the coming year.

Respectfully submitted,
Daniel Vincent
Building Official

CONSERVATION COMMISSION

This year Wilfred Hamel, Chairman, retired from the Conservation Commission. I would like to take this time to thank him for his years of work on the Commission and the Town of Newmarket. His absence will be missed. As a thank you to "Wil" a crabapple tree was planted at the Richard Schander Park on Water Street.

I would like to welcome new members, James Bergeron, who is also our Town Council Representative, Valerie Shelton, Planning Board Representative George Hilton Jr. and Ellen Snyder have moved up from their alternate positions. They join Bruce Fecteau, Chairman; and Fred Pearson on the Commission.

We can always use more input and help, we have three alternate positions open waiting for YOU to fill.

This year we awarded our scholarship to Jasmine Mikami. We also made a donation to the annual fishing Derby that is put on by Richie Shelton and the Newmarket Recreation Department.

This year at the Newmarket Heritage Festival we did our pontoon boat rive tours with over two hundred (200) riders who enjoyed a narrative by Joe Schander!

This year the "Smith" property, off route 1252, was put into conservation funded by the Nature Conservancy, and their partners. This land will be open for all to enjoy.

You may have noticed new kiosks at the Wiggin Farm, off Grant road, Loiselle property off Route 152, and the Richard Schander Park, off Water Street.

Lastly, I would like to give a BIG THANK YOU to our local Boy Scout Troop 200, they are always there to help out, from building bird houses, clearing trails, building foot bridges, and all around clean-up of our properties.

Respectfully submitted,
Bruce Fecteau, Chairman

NEWMARKET FIRE & RESCUE

In 2008 the members of Newmarket Fire & Rescue responded to 959 calls, with a breakdown of 545 EMS calls and 414 fire calls. The department currently has 45 members.

In August we hired two full-time Firefighter/EMT's. They are at the fire station Monday through Friday during the day. They have been responding to emergency calls, issuing burn permits, maintaining the apparatus, training, and assisting with fire prevention duties. They have been a huge asset to the department and the town.

December brought an ice storm that brought unprecedented damage to the state of New Hampshire. Over a six-day period, NFR responded to 135 emergency calls that ranged from carbon monoxide issues, flooded basements, trees and wires down, EMS calls, and possible fires. We transported several folks to nearby shelters, and spent four days going door-to-door to each home in the community doing welfare checks, checking generators, and handing out information and water. Our members manned the station 24 hours a day during the event. We are very proud of the commitment shown by our members during the ice storm.

With the damage done to the area during the ice storm, we anticipate many people needing to burn brush this year. Please remember to get a permit before you light any outside fires-this includes fires in chimneys and fire rings. Burn permits are issued at the Fire Station Monday through Friday, 7:00am-4:00pm.

Newmarket Fire & Rescue continues to do educational and fire prevention activities for various groups in the community. If your scouting troop, school group, business, or neighborhood group is interested in a tour of the department or having someone speak to you, please call the fire station.

Is your house numbered? Is that number easy to see from the road? We encourage all homeowners to properly number their houses! This greatly reduces confusion and time spent looking for your home during an emergency situation. We highly recommend using green signs with reflective numbers placed at the end of your driveway. These signs are easy to spot either day or night. Order a sign through the Fire Department and we will install it for you.

On behalf of the members of Newmarket Fire & Rescue I would like to thank the community for supporting the department throughout the year. Our members are proud to serve the Town of Newmarket, and are committed to providing quality care to those in need.

Respectfully Submitted,

Rick Malasky, Fire Chief

NEWMARKET OPEN SPACE COMMISSION

In May 2002, Newmarket residents voted overwhelmingly in support of a \$2 million bond for the acquisition of land to protect the town's rural character and natural resources and to provide land for outdoor recreation, including athletic fields, or other public purposes. The Town Council established the Open Space Commission (OSC) in 2002 and charged it with identifying and negotiating the acquisition of land and conservation easements for open space, resource conservation, athletic fields and other public purposes. The OSC has worked with interested landowners to acquire lands or conservation easements to benefit current and future residents of Newmarket. The Commission has nine members with staggered three-year terms. It has a representative from the Town Council, Planning Board, Budget Committee, and Conservation Commission, and five additional at-large members. The membership of the 2008 Commission was Bill Arcieri, Peg Chaffee, Drew Kiefaber (Chair), Michael LaBranche (Budget Committee Rep.), Steve Minutelli (Council Rep.), Andrew Share (Secretary), Ellen Snyder (Conservation Commission Rep.), George Willant (Planning Board Rep.), and one open position.

In 2008, the Open Space Commission assisted in a seventh land conservation project. The Great Bay Resource Protection Partnership (GBRPP) purchased ~115 acres of the Smith family farm on Wadleigh Falls Road. Approximately, 12 acres are in Newmarket, and the other 103 acres are in Durham. Newmarket holds a conservation easement on the property. Conservation of the property helps protect our public water supply; the land is within the Newmarket wellhead protection area for both our wells. The property is open to the public for pedestrian outdoor recreation (for example hiking and hunting). The acquisition was supported by multiple partners; the GBRPP provided \$500,000. NH Dept of Environmental Services supplied \$138,615. Another \$92,000 came from the Open Space Bond Fund and \$15,000 each came from the Durham Conservation Commission and the Lamprey River Advisory Committee.

Since its inception, the OSC, in partnership with the Conservation Commission, and with significant support from other agencies and groups, has conserved 545 acres. Together we've leveraged \$1.937 M of Town Funds with \$2.467 M of federal and state grant funds. These projects include a mix of fee-ownership conservation areas and conservation easements on private lands. There is approximately \$500,000 still in the Open Space Bond Fund. The OSC, CC and partners are working together on public use and habitat management plans, trails, parking areas, and information kiosks for the conservation lands in town.

The School Board previously requested \$500,000 of the Open Space Bond funds to purchase land for a future school site and athletic field complex. The need for athletic fields for student and public (youth and adult) recreation remains and is a priority.

The public, including interested landowners, are welcome to attend the OSC meetings held in the Town Hall at 7 PM on the 2nd Monday of March, June, Sept., and Dec. Discussions with landowners interested in conserving their land are kept confidential until there is a mutual agreement to proceed with an acquisition.

Respectfully submitted by Drew Kiefaber, Open Space Commission Chair

Planning Board

Although the economy has resulted in slowing the pace of development in Newmarket when compared to previous years, 2008 remained a significant year for Planning Board accomplishments, a year during which the Board focused on many important issues. First and foremost, the Planning Board addressed a major re-zoning involving the M-1 District. In February, the Town Council asked the Planning Board to review the M-1 zoning to determine if changes were needed to facilitate redevelopment of the downtown mills. Following a series of brainstorming exercises, work sessions, two public hearings and at least six iterations of proposed zoning changes, the Planning Board presented its recommendations for re-zoning to the Town Council at a joint meeting in October. The Planning Board's intent was to consider the wishes of all the residents of Newmarket; allow for an economically feasible redevelopment of the mills; yet, remain within the spirit of Newmarket's Master Plan. The M-1 Zoning recommendation allowed for modest revisions to the Table of Permitted Uses; promoted a balanced mix of residential and commercial uses within the mills; included space for the arts, cultural events, and community activities; and, allowed for artist live/work space units. The M-1 zoning scenario would require developers to assess infrastructure, transportation, and environmental impacts as part of a Special Use Permit process and established a system of bonuses for interior cultural space, open space, historic preservation, and energy conservation. The Town Council embraced the re-zoning proposal and it was unanimously enacted in November 2008.

During the year, the Planning Board set up a subcommittee to work with Ms. Julie LaBranche of the Strafford Regional Planning Commission to update the Water Resource Chapter of the Newmarket Master Plan. The plan included an overview of the Town's water resources, a discussion of potential threats to those resources, and a series of recommendations regarding surface waters, wetlands, flood management, and the Town's municipal drinking supply.

The Board spent considerable time reviewing a controversial application from The Moody Point Company (Walter W. Cheney) requesting a subdivision of a 71 acre tract of open space along Lubberland Creek at Moody Point. This proposal involved the creation of two lots: one 67.75 acre tract to be conveyed to The Nature Conservancy and the remaining land, which the Board had hoped would be conveyed to an entity that would ensure the long-term conservation of the land. In December, the Planning Board conducted a compliance hearing on this application and determined that the conditions of approval of the subdivision had not been met. The applicant failed to address how the remaining land would be preserved in perpetuity. As a result, the application was denied.

The Planning Board reviewed a request by C. Gaziano to construct a single family home and barn on land adjacent to a Class VI portion of Neal Mill Road as required by RSA 674:41. The Board prepared a memorandum to the Town Council outlining planning issues, concerns and its recommendations related to development on Class VI roads. In December, the Town Council authorized a permit for construction. The Planning Board will work closely with the applicant to assure that the road is properly upgraded to

provide safe access and preserve the important aesthetic, historic, and conservation values of the area.

Late in the year, the Board began working with the Advisory Heritage Commission, the Newmarket Business Association, downtown business and property owners, and interested citizens to finalize a proposal for a historic district ordinance within the Newmarket Industrial and Commercial Historic District, which is listed on the National Register of Historic Places. The purpose of the ordinance is to protect and preserve architectural and cultural resources within the district, conserve property values, strengthen the local economy, and promote the history of the district.

The Planning Board participated again in the Town's Capital Improvement Program (CIP) process. This year, the planning section of the CIP was re-vamped to better illustrate the relationship of the CIP to the Master Plan and categorize recommended CIP projects according to specific goals within the Master Plan.

During the year, there were changes in the composition of the Planning Board. In May, Val Shelton was elected to the Board and long-time member George Willant was re-elected. Two alternate members volunteered: Rick McMenimen and Adam Schroadter. I would like to thank the Planning Board for their leadership, dedication and service to the community. This Board has demonstrated a willingness to take on the difficult and controversial issues facing Newmarket. I sincerely appreciate their support as we address these challenges and those that lie ahead.

The Planning Board continues to receive incredible service from its staff. Planner Diane Hardy provides invaluable insight regarding New Hampshire laws and regulations and how these apply to the issues facing Newmarket. Her recommendations are truly invaluable in our pursuit to accomplish the challenges we face. The Board is also fortunate to have Susan Jordan to help both Diane and the Board in administrative manners—we wish we had more of Susan's time. She does a great job keeping the Planning and Zoning office running smoothly on a day-to-day basis. Lastly, but not least, I would like to acknowledge Erica Spechuilli, the Board's Recording Secretary, for her great work; she is second to none in her ability to transcribe our meeting minutes with amazing accuracy and clarity—Thank you, Susan and thank you, Erica!!

It has been my pleasure and an honor to serve the Town of Newmarket and the Planning Board this year as Chairman. I would like to thank Vice-Chair Peter Roy and George Willant who filled in for Peter and me during the year when we were unable to participate in Planning Board business.

Respectfully submitted,

John Badger, Chairman

2008 PLANNING BOARD APPROVALS

Charles & Rose-Anne Kwaks/The Nature Conservancy – Lot Line Revision between Tax Map R3, Lots 83 & 84. Proposed Lot 83 will be a 2.12-acre lot that encompasses the existing house and barn along Route 152. Proposed Lot 84 will be a 57.43-acre lot that makes up the remaining land of what was Tax Map R5, Lots 83 & 84 and Durham Tax Map 17, Lot 99. Proposed Lot 84 will be transferred to The Nature Conservancy for conservation purposes.

B & J Trust of March 1998 - Subdivision at 158 Ash Swamp Road, Tax Map R4, Lot 26, Zones R1 & M4. The subdivision involved the creation of four lots from one 149.47-acre lot. Lot 1 would consist of 2.0 acres, Lot 2 would consist of 12.0 acres, Lot 3 would consist of 2.0 acres, and the remaining land (Map R-4- Lot 26) would consist of 133.47 acres.

Town of Newmarket/Verizon Wireless - Minor Site Plan Review at the water tower on Great Hill, Tax Map U5, Lot 57-T, Zone R2. The proposal was for the co-location of twelve antennas and an 11.5' x 30' prefabricated equipment shelter to be located within the existing enclosed compound at the telecommunication facility located at the water tank.

Newmarket Storage, LLC - Notice of Merger at Exeter Road, Tax Map R3, Lots 2-1 & 1.

Lamprey Falls, LLC - Notice of Lot Merger at Bay Road, Tax Map U2, Lots 359, 360, and 361.

Lamprey Falls, LLC – Amendment for an existing site plan approval for the former “Selectwood” building to lower the parking lot grade and eliminate proposed ADA ramp into the building. The project has been approved for converting the building into fifteen residential units.

PSNH - Trimming & removal of trees on Bay Road, a designated scenic road. The proposed activity would include, but not be limited to, tree cutting, trimming, and possibly removal.

Newmarket Storage LLC - Site Plan review at 133 Exeter Road, Tax Map R3, Lot 2-1, Zone B1. The proposal was to expand existing self-storage business. Includes removal of existing residential building and construction of one 8,400 sq. ft. self-storage building.

Moody Point Condominium II, Inc. – Site Plan Review at Cushing Road, Tax Map R2, Lots 36-8-2, 36-8-3, 36-8-4, 36-8-5, R1 Zone. Installation of a fire water cistern on-site located on “Ridge” property at Moody Point

Donald F. Tucker/Great Woods Post & Beam – Subdivision at 27 Neal Mill Road, Tax Map R7, Lot 4, Zone R1. The proposal was to subdivide Lot 4 into two lots, proposed Lot 4-1 containing 12.48 acres with 400 feet of road frontage and being serviced by onsite water and subsurface disposal system, and proposed Lot 4-2 containing 120 acres more or less, with about 3600 feet more or less of road frontage along Neal Mill Road.

Hubert Buchanan - Waiver of impact fee for school fees at 178 Main Street, Tax Map U3, Lot 152, M2 Zone.

Hubert Buchanan - Amendment to site plan originally approved on 09/19/06 at 178 Main Street, Tax Map U3, Lot 152, Zone M2. The proposal was to modify lighting fixtures, granite parking lot curbing, and the elevation of the ADA accessible parking area.

Claudie Grout at 8 Creighton Street, Tax Map U3, Lot 21, R4 Zone and Mary & Mark Swanson, 8 Prescott Street, Tax Map U3, Lot 25, R4 Zone for a Boundary Line Adjustment. The proposal was to adjust the boundary line to go around an existing garage located on Tax Map U3, Lot 25, as the lot line ran through the garage.

Norma Curti, Jane Pinney, Priscilla Syphers, Gail Mackenzie & Adreinne Rubino/The Nature Conservancy - Subdivision and Special Use Permit at Wadleigh Falls Road, Tax Map R5, Lot 78, R1 Zone, in Newmarket, and Tax Map 17, Lot 35, in Durham. The proposal was to subdivide to enable conveyance of 115+/- acres of land to the Nature Conservancy. The existing house and barn would remain on a 5-acre parcel.

Wayne and Janice Rosa - Renewal of an excavation permit at 421 Wadleigh Falls Road, Tax Map R6, Lot 2, B3 Zone.

Brandt Development Co of NH LLC - Site Plan at 5 Spring Street, Tax Map U2, Lot 40, M2 Zone for a 6 unit multi-family residential redevelopment project.

Shearwater Investment Corp - Site plan review at 12 Forbes Road at Newmarket's Industrial Park, Tax Map R3, Lot 9-4, Zone B2. The proposal was to remove and replace certain exterior trailer storage and replace it with a single modular storage structure with a greatly diminished footprint, which would be 40' x 100' x 18'. Also, dumpster location and screening and the visibility of some of the additional outside storage were addressed.

Newmarket Police Department

In 2008, the Newmarket Police Department answered 21,245 calls for service. Nearly 9100 were attributed to the Newmarket Police Department and the remainder to the other agencies we serve through our dispatch center. We investigated 102 reportable motor vehicle accidents, affected 229 custodial arrests and conducted 269 criminal investigations. While the statistical numbers fluctuate from year to year, we are seeing an increasing demand for police and dispatch services from the Town of Newmarket and the area communities we dispatch for.

I'd like to take this opportunity to thank the members of the public for their patience and support during Phase Two of the recent downtown construction project. We understand that rerouting the traffic pattern was an inconvenience for everyone, but the motoring public adapted to the detours, long waits in traffic and slower commute times better than we could have expected. The traffic related issues for a project this size were minimal to say the least.

Dispatcher Craig Jordan left us in July to take a position with the Newmarket Fire Department for one of the two original Full-time firefighter/EMT positions. Dispatcher Nancy Carragher has joined us to replace him and she's proven to be an excellent addition to the dispatch team. In December Officer Rob Smith joined the department as a patrol officer and is currently completing his field training. As of this writing, we are fully staffed with some very dedicated and competent personnel. I'm excited for the opportunities this presents us to serve the community.

Resident Al Zink volunteered to assist us in resolving what has become an increasing issue in recent years, increased speed and wake in the tidal area of the Lamprey River. After consulting with the NH Port Authority Harbormaster and the NH Marine Patrol we have taken the course of boating education to educate the people who use the river on boating safety rules and the State laws that apply to the no wake areas of the river. In the first year we saw a reduced incidence of citizen complaints and we look forward to continued success in this area.

Our staff members continue to work on Emergency and Incident Pre-Planning for critical incidents. This will help us to better coordinate our response to emergency incidents in town. These plans are critical when organizing a response to incidents like the floods we've experienced in recent years as well as the power outage we experienced in December.

The Newmarket Police Department has been awarded a grant by the NH Highway Safety Agency to fund the implementation of extra speed enforcement patrols beginning this spring. This source of funding completely reimburses the town for these additional patrols.

Following up on last year's successes, the Newmarket Police Department has again been chosen to participate in a regional enforcement effort targeting underage drinking and liquor sales enforcement. This enforcement action teams the Newmarket, Newfields and Epping Police Departments, and utilizes compliance checks at local businesses, and targeted teenage drinking sites. This effort has been funded by the NH Highway Safety Agency and has been modeled after the successful program we ran last year. This program is being considered for statewide implementation.

We want to thank the members of the public for their continued support. We remain committed to providing quality police services to our residents. Our employees enjoy the opportunity to visit with civic and community groups and we welcome members of the public who are interested in seeing what we do on a daily basis to join us for a ride along. Please do not hesitate to contact us at any time we can be of assistance.

Respectfully Submitted,

Kevin P. Cyr
Chief of Police

CALLS FOR SERVICE – 2008

Newmarket Police	9116
Newmarket Fire & Rescue	885
Stratham Police	6913
Stratham Fire & Rescue	495
Newfields Police	3371
Newfields Fire & Rescue	103
Nottingham Fire & Rescue	362

NEWMARKET PUBLIC LIBRARY

The library website is newmarket.nh.lib.us. Please visit our site to check on our new materials, general information, or to access the online catalog from home. You may now renew materials online. Ask for the procedures and a pin number at the circulation desk.

We are now in our third year of a program offered by the State Library called New Hampshire Downloadable Audio Books. Patrons of the library can now explore the growing collection of audio books and use your library card to download the books to your computer, transfer them to a MP3 player, or burn selected titles onto a CD for listening on-the-go.

We provide free internet access and have five personal computers for patron use (four in the adult area and one in the children's room). We also have wireless access available and one wired port is available for a laptop in the reference room.

If you cannot find the material that you need at our library, complete an Interlibrary Loan (ILL) form available at the circulation desk. Material is borrowed from other New Hampshire libraries. Delivery is via the New Hampshire State Library van service. Deliveries are on Tuesday. It usually takes about a week to receive your request, if available.

The library has a computer in the reference room, which is dedicated solely for reference use and access to the online databases provided by the State Library. These databases can also be accessed remotely with a valid library card. This free collection of full-text databases covers areas such as general reference, business and health resources, genealogy, history and biography, magazines and newspapers. For example, we can provide

- Students at all grade levels with valuable curriculum related resources;
- Consumers with the medical resources necessary to make informed decisions about their health care and treatment options;
- Genealogists with the tools necessary to explore their family history; and
- Lifelong learners with resources to allow them to investigate areas of interest.

We are paying homage to the joys of summer in 2009 with the "Summertime and the Reading is Easy" summer reading program. So, think summer activities and sports, NH landmarks and attractions, and lazy summer days spent reading a book. Let our library become a summer playground of imagination and adventure. The preschool story hour is ongoing: stories, crafts and a good time!

Thanks again for the generous donations to the library during the course of the year. The Trustees would also like to thank the Public Works Dept. for the care of the walks and grounds and assisting in building maintenance. The Newmarket Gardeners continue to maintain our library garden and seasonal decorations enjoyed by staff and patrons alike!

Circulation transactions by borrower type for 2008:

Adult Patrons	39,083
Juvenile	979
Out-of-town	669
Interlibrary Loan	<u>1,985</u>
Total	42,716

New patrons added in 2007: 463 Materials borrowed from other libraries: 1014

Respectfully submitted,
Sharon H. Kidney, Library Director

PUBLIC WORKS DEPARTMENT

The Department had another busy year. A new sidewalk was constructed along Beech Street Extension. This project had been discussed for many years and was finally completed this past summer. The drainage system at the intersection of Lamprey Street and Bay Road was upgraded with larger pipes to eliminate the flooding that has historically plagued residents in this neighborhood. The Leo Landroche Ball Field had several upgrades completed; new dugouts were constructed, a new scoreboard was installed, all the backstops and fencing were replaced and an irrigation system was installed on A Field.

The following roads were paved and some were reclaimed: Bay Road, Hamel Farm, Mastin Drive, Beech Street Extension. Once again, Bell & Flynn of Stratham, NH was awarded the Paving Program contract. Due to the dramatic rise in costs of fossil fuels, not as many streets could be paved as scheduled in the CIP. This will affect the paving schedule in the years to come unless additional funding is allocated for the Paving Program.

Bestway Disposal Services, Inc., of Epping, NH continues to collect our solid waste and recyclables. Should residents have questions, Bestway's phone number is 778-2116. Please remember to have your rubbish and recyclables at curbside prior to 7:00 a.m. on your scheduled pickup day. Curbside recycling increased from 791 tons in 2007 to 801 tons in 2008. Pay-per-bag decreased from 925 tons in 2007 to 868 tons in 2008. The Transfer Station is currently open every Saturday from 7:30 a.m. to 4:00 p.m. Coupons may now be purchased by check/money order only at the Transfer Station. Coupons are still available at the Town Clerk's office located in the Town Hall.

The Water Division continues to work with Emery & Garrett on Phase II of a pilot study for artificial recharge of our aquifers and the development of new bedrock wells. The Water Division has also entered into an agreement with Chris Woodcock & Associates to perform a comprehensive rate study to determine a new rate system for the community.

The Wastewater Division has completed the Infiltration/Inflow Study, which has identified the need to repair manholes throughout the collection system, and to replace the New Village sewer lines. These recommendations are now part of the Town's Administrative Order, and the US EPA requires the Town work towards completing the recommendations. The Wastewater Division is included in the water rate study to be performed by Chris Woodcock & Associates.

Should you have questions or concerns please contact the Department at 659-3093.

Respectfully submitted,
RICK MALASKY
Director of Public Works

RECREATION DEPARTMENT

on your Mark, Get REC, Go! That's right! Newmarket Recreation keeps going and going! We now invite you, our town residents, to read what their recreation department has accomplished in their community in the year 2008. *By going the extra Smile we are committed, as you will read below, to REC Your Day...*

REC our Residents Year with new and innovative Seasonal Recreation Programming

In an effort to get our adult population in the best shape ever, we added PiYo to our fitness line-up. PiYo is an athletic blend of Pilates and Yoga. PiYo is designed to increase strength, flexibility, and coordination. Another program that has gained in popularity is our Little "Rec"tile Preschool Playgroup, a socialization class for 3 to 5 year olds. Maybe it's a new baby boom, or our new instructor Nicole Mazur, but our Tues/Thurs class is completely full and we only have a few spots left in the Mon/Wed/Fri classes. Our Friday 12-1pm Silly Slides winter month program is a Friday must for young ones with a lot of energy. This class gives parents/caregivers a place to take their young ones out to play inside a warm and safe play gym with lots of age appropriate play equipment. Lacrosse and Flag Football continue to be the fastest growing sports of the new millennium. Newmarket Recreation continues to improve and update these programs each year. Last year the 5th and 6th grade lacrosse was introduced to light contact where each participant was required to wear gloves and a helmet. Our Flag Football program now has a traveling team where we schedule games against other local town teams. Newmarket Recreation's Hershey Track & Field program also continues to keep Newmarket kids on track with their running abilities. Hershey Track & Field Games is an exciting track and field event to promote active lifestyles, sportsmanship as well as provide an opportunity for kids to be the best that they can be. Last year we brought back Mad Science to our after-school line-up. We were amazed at how many kids wanted to learn all about NASA and space. We had over 20 kids registered in the 6-week program. Our 5 & 6-year old T-ball program was new again in 2008. If you haven't stopped by on a Wednesday night, it's quite a sight to see 8 teams comprised of this age group play ball!

REC Every Newmarket Residents Day in our Seasonal Special Events Way

The following will be our brief annual RECap of the "Traditional and Favorite" special events!

Inter: It was a special themed *Neverland* evening of enchantment for our annual Daddy Daughter Date night where approximately 150 little girls and their fathers danced the night away and *wished on the second star on the right and on until morning*. This is a Friends of Newmarket Recreation Fundraiser.

Spring: Colorful eggs lit the snow up like a rainbow as 400 children scattered to find the over 2,008 eggs that were hidden for our Annual "Eggs"cellent Easter Egg Hunt located at Leo Landroche field each year.

Summer: Our 19th Annual Fishing Derby was held as always, but last year it was held at Amanda and Tim DeBlauw's pond on Lang's Lane. Again we partnered with the town's Conservation Committee and the Boys Scouts and stocked over 750 rainbow trout and brook trout. Kids of all ages arrived as early as 6:00 in the morning just waiting to lure a few fish out of the pond. Things got certainly got heated up for the last 8 weeks of Summer Camp which we will go into greater detail further down in this report.

Fall: Our Happy Halloween Haunt & Costume Parade expanded quite a bit this year as we moved it to Main Street for some outdoor fun and festivities. This event was a great collaboration with the We Dig Newmarket organization in support of the local businesses. Over 300 little goblins in various costumes marched down Main Street, participated in our costume contest, and played Halloween themed games at the participating businesses down Main Street. Our annual Mother and Son Dance Charlie and the Chocolate Factory was a HUGE success! Our boys and moms just couldn't get enough chocolate!

Winter: The 2008 Season of Giving started again with the Annual Giving Tree during the Town Tree Lighting Ceremony. Finishing up the year, we would like to thank Santa Claus again for taking time out of his busy December schedule to visit at our Annual *Winter Wonderland* Christmas Party.

REC Newmarket Kids with a 2008's Summer Theme!

Our 8 week Summer Camp was themed *The Great Escape of 2008*. Campers had fun playing various games where they escaped to certain eras, places and yes, even inside the body. Parents continue to give

us positive feedback on our summer camp program telling us their kids just love all the creative special events, field trips, and sports & game activities and, of course, the awesome staff. Our continued success with inclusion in camp keeps our friendship facilitators very busy. A *friendship facilitator* helps bridge social gaps between children to make sure that all children are supported in camp to give them the best experience that they possibly can have. This year's registration numbers topped off at a total of 375 campers from preschool age children on up to 9th grade. This number includes our Little "Rec" title Preschool Summer Camp for ages 3-5, our regular 1st Rec from the Sun Adventure Camp for 1st - 6th grade, and our increasingly popular TEEN T.U.R.F. camp geared for 7th- 9th graders. Registration for any of our summer camp programs start on March 2nd for Newmarket residents.

Play Ball! as we REC Your Day

In June of last year, the A field retrofit was completed. The retrofit comprised of new fencing, a new backstop, dugouts, and an irrigation system. Also, we're happy to announce that the NYAA has agreed to renovate the round house in 2009 behind the A Field as well. So without further ado... we invite you to either come watch a game or come to Play Ball! This retrofit also serves all soccer programs as well.

REC the Pre-Teens and Teens of Newmarket in the Club Chameleon Way

We very proud to announce that Club Chameleon was recognized by the State of New Hampshire's Governor's Council for Physical Activity and Health as the outstanding youth organization for 2008. Once again Club Chameleon was also asked to participate and be a mentor model from National Recreation and Parks Association and the Outdoor Industry Foundation for their Teens Outside! national program. By participating in the Teens Outside! Program in 2008, our Club Chameleon teens participated in advanced kayaking & public speaking to name a few. We believe one of our latest and greatest stories is the successful launch of our TEEN Talk program, with adolescent therapist Lindsey Joe. There are a lot of trials and tribulations involved in being a teenager, whether it is friend issues, school, or other problems in their world, and its nice to have a little support. This new program, which started last spring, has over 40 teens showing up each Monday evening to relax with friends and participate in conversations in a group setting to talk about the stresses of everyday life. Most group sessions are run by the teens themselves. The Chameleon Connection Mentoring Program with the athletes of the University of New Hampshire continues to get rave reviews from parents and teens. The program recruits UNH athletes in the fall and pairs them up with local teens. By the end of the 2008 year Club Chameleon connected 45 teens with positive role models from the Life Skills program at UNH. Overall, we now have over 280 registered teens in the Club Chameleon program. If you would like more information on Club Chameleon and/or would like to donate/contribute in some way to this worthwhile cause, please call the Rec. Dept. or log onto www.clubchameleon.org.

REC our Senior Citizens Day, with the Sunrise Sunset Newmarket Senior Activity Center

Newmarket Recreation is happy to finally announce that we officially opened Phase 1 of our new Sunrise Sunset Activity Center for our active 55+ population. *Get Up Get Active Be Alive at 55* in May of last year. The center is located at 2 Terrace Drive - the old ambulance building. We also excited to announce Martha McNeil, as our new senior coordinator for the center. Currently we have daily programming from 8:45am (coffee hour) until approximately 2pm Monday - Friday. The center is also home to the Rockingham Nutrition Meal on Wheels program. Bingo on Mondays mornings and Thursday afternoons is a huge draw for many of our seniors, as well as game board and card playing on Tuesdays, and our FREE Silver Sneakers ® exercise classes on Wednesdays, and Arts and Crafts on Friday. Phase 2, which will comprise of a 1500 sq. ft. multi-use function space, is slated to start construction in March of 2009. Again, we hope to expand senior programming all together after Phase 2 of the center opens. Our partnership with the Exeter Hospital Mobile Health Care Services is still going strong. Exeter Hospital Mobile Health Care Services medical van is on-site from 1pm - 3pm on the 3rd Monday of every month to offer a variety of FREE health screens to anyone who wishes to have a screening done (i.e. cholesterol, ABI, blood sugar) and/or whatever screenings they may be focusing on that month. With all that's going on at the new center we hope you'll take an opportunity to stop by and see what we have going on!

REC the Tax Payers Day by making 2008 Revenue

With the expansion in programming and the increased attendance numbers in our very popular summer camp program, we were especially excited to announce that we brought in over \$219,000 in revenue for the Town of Newmarket in the 2007/2008 fiscal year! This revenue helps to keep stable your recreation tax spending dollars and still allows growth.

Our Supporters REC Newmarket Recreation's Day!

Newmarket Recreation is very proud to re-introduce our *Friends of Newmarket Recreation*. This group of volunteers is committed to joining together in pursuit of community unity and supporting a diverse range of recreation opportunities for all members of our community. They engage in volunteer efforts and fundraising on behalf of this mission in support of the Newmarket Recreation Department. They are excited about supporting a number of ongoing initiatives such as Club Chameleon, the new Sunrise Sunset Senior Center, and various inclusive recreational activities. If you would like to help contribute, please call 659-8581. Another organization we would also like to acknowledge and thank is the *N.C.E.P.* for their continued support. N.C.E.P. is a non-profit organization and stands for Newmarket Community Education. Partnership. We encourage you to check them out @ www.ncepconnectioninaction.org

We're here to REC your Day in "EVERY" way by inviting each and every resident of Newmarket to participate and enjoy themselves in Newmarket Recreation activities! In exchange we will continue to create an inclusive recreational culture so that all members of our community, regardless of differences of background can participate in a recreational outlet that they enjoy throughout the year.

<i>Jim Hilton</i>	<i>Aimee Gigandet</i>	<i>Anneliese Fisher</i>
Director	Asst. Director	Operations Manager

2009 NEWMARKET RECREATION SPECIAL EVENTS SCHEDULE

Each year we do several brochure mailings everyone listed on our mailing list. These brochures give a detailed description and scheduling of all the programs we offer. If you are not on our mailing list, we encourage you to come down to the Recreation Department, located in the Community Center on 1 Terrace Drive, and register to receive our next mailing. While you're there, be sure to pick up the Winter/Spring 2009 activity brochure. In the meantime, please refer to the brief outline below of our 2009 annual special events and programming seasonal sign-ups:

JANUARY	Winter Enrichment Classes begin (pick up brochure)
FEBRUARY	Daddy Daughter Date Night on 2/12
MARCH	Spring enrichment classes begin (pick up brochure) Easter Egg Hunt 4/11 Registration for our Summer Camp 3/2, T.R.L. Fifth Grade Dance on 3/27
MAY	Community Garden begins, Hershey Track and Field practice begins
JUNE	Summer enrichment classes begin (pick up flyers) The 20 th Annual Fishing Derby will be on 6/6, <i>First Rec from the Sun</i> <i>Summer Adventure Day Camp</i> and our Little "Rec"tiles (8 wks) starts 6/24 However, snow days from the school may push that date back a bit.
AUGUST	Drive-In Movie 8/10, End of Camp 8/14,
SEPTEMBER:	Fall enrichment classes begin (pick up brochure) <i>Little "Rec"tiles Preschool Playgroup</i> school term begins
OCTOBER:	Annual <i>Halloween Haunt</i> on Main street 10/24
NOVEMBER:	Mother & Son Dance 11/12, Flag Football Super Bowl Party on TBA
DECEMBER:	Annual Giving Tree on 12/5, Annual Christmas Party on 12/19

NEWMARKET RIVERWALK ADVISORY COMMITTEE

It is the mission of the Riverwalk Advisory Committee to advise on matters pertaining to the design, development and construction of the Newmarket Riverwalk. The Committee shall consider public safety, scenic beauty, public access to the riverfront, and impacts on adjacent landowners and will provide an opportunity for public comment on proposed plans.

The Committee was first formed as the Lamprey Riverwalk and Lamprey River Park Advisory Committee in December 1995 and was responsible for the construction of the Lamprey River Park (now known as Arbor Park) and Bus Shelter, utilizing funds provided by the New Hampshire Coastal Program and COAST. This Committee also hired Appledore Engineering to perform a feasibility study of constructing a multi-phased Riverwalk, which was issued in December 1996.

The Town was finally able to construct the first phase of the Riverwalk, which incorporates Schanda Park, in 2004 with the receipt of a \$50,000 grant from the New Hampshire Coastal Program.

With the receipt of a second \$50,000 grant from the NH Coastal Program, the Town constructed the second phase of the Riverwalk in front of what was then Joyce's Kitchen, in 2006. Just after its completion, the walkways and gardens were inundated by the floodwaters of Mother's Day 2006, but through the efforts of the Committee, the Public Works Department, the Newmarket Gardeners, and volunteers from the Timberland Corporation, the Riverwalk was restored.

Through the diligent efforts of the Riverwalk Committee and Town staff, the Town received a grant in 2007 from COAST and the Newmarket Gardeners for making renovations to Arbor Park, which were accomplished with help from the Public Works Department and numerous volunteers through Timberland's Serv-A-Palooza Day.

Through 2008, the Committee continued to work with Charles Hoyt Designs on further enhancements to Arbor Park, with financial assistance from the Main Street Corporation. The Committee also issued a Request for Proposal for design and engineering services for Phase III by extending the Riverwalk up Water Street through construction of a sidewalk, lighting and streetscape amenities in order to provide a gateway to the Lamprey Riverwalk and the Town Boat Ramp from Main Street. A contract was issued in June 2008 to Richardson and Associates and Appledore Engineering for this next exciting phase.

Going into 2009, The Riverwalk Committee will continue its work on Phase III, and anticipates the completion of the Water Street Gateway this summer. The Committee is also looking forward to working with the developer of the Main Street mills to provide further public access to the Lamprey River and possible connection to the Riverwalk.

Current Committee members are Crescentia Anne Healy, Mike Provost, Rod Bowles, and Chair Dana Glennon. Town staff representatives are Diane Hardy, Town Planner, Rick Malasky, Public Works Director and Julie Glover, Project Coordinator.

THE NEWMARKET VETERANS MEMORIAL TRUST COMMITTEE

The Newmarket Veterans Memorial Trust oversees the establishment, maintenance, care and improvements of veterans' memorials in town. The present Honor Roll at the bandstand was never intended to be permanent, and it is our task to create a new memorial, which will list not only the names of World War I and World War II veterans, but all those who have served in other armed conflicts to include the Korean, Vietnam, and Gulf Wars as well as Bosnia, Iraq and Afghanistan.

Upon completion of the new monument, we propose the old Honor Roll be turned over to the Newmarket Historical Society. The architect design process continues, and we hope to present concepts to the community in 2009. To that end, the Memorial Trust Committee continues the task of gathering and verifying names of those who were Newmarket residents at the time of their enlistments for inclusion on the new memorial, which will be placed at the Newmarket Public Library. A list of compiled names containing the military branch and dates of service is now available at the Library and Town Clerks Office. We ask that our citizens review the list, and contact us with any additions or corrections.

Over the past years, the Trust oversaw the professional cleaning of current memorial plaques. These plaques are made of metals, which are difficult to work with, and expensive to maintain.

Now that the downtown reconstruction project is completed, two projects done in 2008 will be unveiled during 2009. A new memorial sign, to honor all our Newmarket Veterans will be installed at the Main Street Bridge spanning the Lamprey River. The sign, as approved by the New Hampshire Department of Transportation and the New Hampshire legislature, will be dedicated on Armistice Day, May 16, 2009. Also a new access to the civil war monument was designed last year and is currently before the Town Council. This will allow greater pedestrian access to the GAR (Grand Army of the Republic) monument, which is cut into the granite ledge adjacent to the old Handtub Fire Station on Main Street.

Veterans History Project

Last year the Trust enrolled in the Veterans History Project. This is a project of the American Folklife Center of the Library of Congress. Under their tutelage, we continue to capture the oral stories and share in the experiences of our veterans. For those that want more information please log onto their website (<http://www.loc.gov/folklife>), or contact any member of our trust.

Our first taped interviews of World War II veterans began in January 2008 and was aired on Channel 13. We have included in these programs, the stories of 19 Newmarket veterans who are now deceased, or who were not able to participate in the on-air interviews. This has been very successful, and well received by the community. We plan on making final copies of these programs available to the public in the near future. This is an on-going project, and during 2008 we concluded 31 live interviews with our World War II and Korean vets. We plan on continuing interviews to include the present day conflicts of Afghanistan and Iraq.

The Newmarket Bandstand Memorial Renovation

Originally proposed in 1920 as a War Memorial dedicated to the soldiers of World War I, the bandstand was built in 1921. The town band performed concerts, vendors sold their goods and there was "dancing in the streets". It was a lively, social gathering for the citizens of Newmarket and surrounding towns.

Over time an Honor Roll was erected listing those who served in World War II. Photos show that a rudimentary Honor Roll was placed on the outside of the bandstand. A newer Honor Roll was later placed within the bandstand and attached to the back decorative railing. Plaques were later added to the front of the bandstand to commemorate veterans who served in the Korean and Vietnam War. The Korean and Vietnam plaques list no names.

The Trust has been working on the necessary plans for The Newmarket Bandstand Memorial renovation. These renovations include: painting, re-pointing bricks, wiring, drainage and landscaping. These renovations are more than a "face lift", as they are essential for the integrity of the structure. An engineering report can be viewed at the Town Administration Office. Now that the downtown renovation is complete, a full inspection of the columns, detailing and roof is scheduled for this spring.

Funding for the Bandstand Memorial will be sought from various sources over the next few years: community contributions, outside historical grant monies, as well as Capital and Trust fund monies. We have received community support with our plans to return the bandstand to its original use as a focal point for the community. The success of this summer's downtown musical performances highlights the desire to revitalize this town building.

Community Projects

The Trust participated in Old Home Weekend, and the Main Street Heritage festival. We maintained an information booth and erected a pro-panel board consisting of photos of our WW II vets. We sponsored a Veteran's Day memorial service in conjunction with the American Legion, Legion Auxiliary, Sons of the American Legion, and local Boy Scout Troops at the American Legion Hall. Also, as part of the Blue Star Mother's program, members of the Trust laid wreaths at three memorials on November 11th.

As we enter 2009, the Trust is planning future projects such as the creation of a Newmarket Veteran's website by which the community can access the data base we have compiled as well as an inventory, history, and photos of current memorials in town. The Trust invites public attendance at its meetings, the schedule is posted on the Town website. New ideas and volunteers are always welcomed.

Respectfully submitted,

Janice Rosa, Chair Veteran's Memorial Trust Committee



TOWN OF NEWMARKET ORDINANCES

Ordinance #

- 2008-01 Dealers in Junk and Salvage **DID NOT PASS**
- 2008-02 Veteran's Memorial Trust (Revised) **Approved March 19, 2008**

START WITH NEW NUMBERING

- 2008/09-01 Leo Landroche Field Rules – **Approved July 16, 2008**
- 2008/09-02 M-1 Rezoning Downtown Mills – **Approved November 18, 2008**

BARRINGTON
BROOKFIELD
DOVER
DURHAM
FARMINGTON
LEE
MADBURY
MIDDLETON
MILTON



NEW DURHAM
NEWMARKET
NORTHWOOD
NOTTINGHAM
ROCHESTER
ROLLINSFORD
SOMERSWORTH
STRAFFORD
WAKEFIELD

Strafford Regional Planning Commission 2008 Report

Strafford Regional Planning Commission (SRPC), a political subdivision of the State of New Hampshire, serves in an advisory role to the Town of Newmarket and seventeen other member communities. We provide professional planning services to help officials, boards and citizens manage growth and to facilitate regional collaborative efforts.

SRPC's professional staff offers a range of planning services in transportation; land use, conservation, natural resources, economic development, downtown revitalization, and geographic information systems (GIS) mapping and analysis. These services are available in customized modes to meet the diverse needs of the volunteers who are the foundation of communities. Our member communities also have access to additional SRPC educational resources including our website, newsletter, library, guides, workshops, forums, and personalized training.

SRPC conducted the following projects and initiatives for Newmarket in 2008:

- Developed content for Water Resources Chapter of Master Plan in collaboration with a volunteer subcommittee of the Planning Board, and provided draft chapter for public review.
- Updated the Town's tax parcel data and produced a set of tax maps.
- Continued updates of GIS databases, completed annual traffic counts, and created a 2005 land use layer for land use planning and buildout analyses.
- Provided ongoing support and processing for Town's transportation projects receiving federal funding through NH Department of Transportation.
- Provided 30 *New Hampshire Planning and Land Use Regulation* books with a value of \$1560 to land use boards.

In 2009 the NH Charitable Foundation, coordinated through the Piscataqua Regional Estuaries Project, has funded SRPC to prepare an environmental assessment of each Town's land use policies, regulations, and ordinances. SRPC is the Census 2010 Primary Participant for Strafford County. As the federally mandated Metropolitan Planning Organization, SRPC will collect traffic counts, road inventory changes, update the traffic model, provide air conformity analyses, and assist with the development of grant applications for Town projects. We will continue to collaborate with NH DOT, federal agencies and your officials and staff in regard to federally funded transportation programs, NH Ten Year Plan transportation projects and economic stimulus projects for Newmarket.

We look forward to working with the citizens and officials of Newmarket in 2009. Thank you for the opportunity to serve you and for your continuing support of regional planning. Questions or comments can be referred to Cynthia Copeland, AICP, Executive Director at cjc@strafford.org. Please visit our website at www.strafford.org.

TOWN CLERK & TAX COLLECTOR

...“to provide each of our residents with professional Town Services in a timely and courteous manner,”

Online Payments...Debit & Credit Cards Currently 1,300 people use the Town's online bill payment service available at www.newmarketnh.gov. Motor vehicle registration renewals, water/sewer bills, and property taxes may be paid using a bank account, DiscoverCard, MasterCard, or American Express. Over \$560,000 was collected through this service in 2008. Currently, we are only able to accept cash or checks at our counter; however, we are actively working to offer residents the ability to pay by debit and credit cards in the near future.

Motor Vehicle and Boat Registrations. We are now online with the State of NH Motor Vehicle Division. Conservation (moose) and vanity plates, late renewals, replacement plates, certified reg. copies, over-weight vehicles, are all available here in Newmarket. Providing these new services has generated new Town revenue. Unfortunately, the difficult economy has negatively affected our overall motor vehicle revenue. Registrations continue to be processed at the counter, through mail-ins, and online. Courtesy reminders are mailed prior to renewal months.

Property Taxes. *The property tax year is April 1 to March 31.* Taxes are billed twice yearly, and are generally due July 1 and December 1. The July bill is an estimate based on one-half of the previous year's total tax. The State of NH sets our tax rate in the fall based on the Town/School/County approved budgets. The December bill (second half tax) reflects any increase/decrease necessary to collect the full amount set by the State. Any unpaid taxes or water/sewer bills are secured by the placement of a lien on the property. This lien has priority over all other liens and is generally executed in April. Liens accrue interest at the rate of 18%. If the property lien is not redeemed within 2 years, the property is tax deeded to the Town.

Presidential Election. Newmarket's largest voter turnout in history: 5,212 ballots cast (4,753 election day and 459 absentee). In addition to regular election officials, 20 inspectors of election (ballot clerks) and 30 election assistants helped provide an excellent election day for our voters.

Vital Records. Newmarket recorded the third N.H. Civil Union on January 2, and Newmarket's first 6 civil unions were recorded in 2008. Any NH birth certificates—1987 to present, NH death certificates—1990 to present, NH marriage certificates—1989 to present, and NH divorce—1990 to present, can be obtained through our Office. Earlier Newmarket birth, death, and marriage records are also available. Fees are \$12.00 for the first certificate and \$8.00 for additional identical certificates ordered simultaneously. Marriage and Civil Union licenses are \$45.00.

Dogs must be licensed by April 30th each year. Fees are \$10.00, male/female dogs; \$7.50, spayed/neutered dogs and puppies, and \$3.00, first dog owned by a senior. Failing to register by June 20 may result in a \$30.00 civil forfeiture fees per dog.

Water & Sewer bills are issued quarterly; payments are received and processed in our office.

Other services include: safekeeping Town records, voter registration, facilitating and carrying out elections; transfer station coupons; trash bags; recycle bins, tax map copies, town regulations, wetland applications, peddler permits, pole licenses, and notary public.

Staff. Donna Dugal serves as full-time Deputy Town Clerk and Tax Collector. Deb McCain and Becky Uhlenberg both provide part-time assistance in all aspects of this combined office. Together, their professionalism and 'service with smiles' trademark are truly an asset to our community—I am very proud to be associated with them!

Office Hours were changed in September by the Town Council to conserve energy. New hours are Monday—Thursday 7:00 a.m. to 5:00 p.m. (Please be reminded there is a secure 24-hour payment drop box located on the right-hand side of the Town Hall building.)

Thank you for the opportunity to serve you, the residents of Newmarket. Providing excellent customer service is our goal, and we hope to continue finding ways to improve and enhance your experiences with us. Please feel free to contact us—your suggestions are always welcome!

Respectfully submitted,
Becky I. Benvenuti

TOWN CLERK FINANCIAL REPORT

	<u>Year Ending</u> 30-Jun-08	<u>Year Ending</u> 30-Jun-07	<u>Year Ending</u> 30-Jun-06
Total Remitted to TOWN Treasurer			
Automobile Permits	1,139,133.00	\$1,160,641.00	\$1,176,800.50
Automobile Stickers	22,466.00	21,626.00	21,761.00
Municipal Transportation Improvement	47,795.00	47,600.00	47,600.00
Title Fees	3,840.00	3,853.00	4,248.00
Local MV Clerk Fee	9,613.00	9,595.00	9,602.01
Local MV Transfer Fee	3,280.00	3,270.00	3,200.00
Local MV Mail in Fee	3,291.00	875.00	502.50
Boat Registrations (Town revenue only)	4,314.58	4056.66	4,355.84
Dog Licenses	8,872.50	8,930.50	8,799.00
Dog Fines	1,835.00	2,027.00	1,122.00
Vital Records (Town revenue only)	3,141.00	2,972.00	3,045.50
Returned Check Fees	807.22	606.28	852.25
Notary Fees	540.00	526.50	647.00
Landfill Permit Fees	21,198.00	23,940.00	26,127.50
Trash Bags	5,232.75	4,760.05	5,529.10
Recycle Bins	1,533.00	1,571.75	1,100.00
Copies & Sale of Booklets/Lists	1,616.25	1,702.60	2,408.11
Misc (Filing Fees/Junk Dlr/Peddler Lic)	214.29	700.50	626.30
Total Remitted to Town Treasurer	\$1,278,722.59	\$1,299,253.84	\$1,318,326.61
Total Remitted to STATE Treasurer			
(Boat Regs., Vital Records, & Motor Veh.)	416,262.56	\$356,884.03	\$360,225.66
Water & Sewer Fees Collected	1,498,385.51	\$1,500,443.49	\$1,425,651.79
TOTAL Non-Taxes* Remitted	\$3,193,370.66	\$3,156,581.36	\$3,104,204.06
 Vehicles Registered	 9623	 9,602	 9,615
Dogs Licensed	1137	1,109	1,096

*For Taxes remitted, see Tax Collector's Report

TAX COLLECTOR'S REPORT

For the Municipality of NEWMARKET Year Ending JUNE 2008

DEBITS

UNCOLLECTED TAXES-		Levy for Year 2008 of this Report	PRIOR LEVIES		
BEG. OF YEAR*			2007	2006	2005
			(PLEASE SPECIFY YEARS)		
Property Taxes	#3110	xxxxxx	2,207,976.56		
Resident Taxes	#3180		34,770.00		
Land Use Change	#3120		24,000.00		
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187		31.36		
Utility Charges	#3189				
			xxxxxx		

TAXES COMMITTED THIS YEAR

Property Taxes	#3110	7,957,092.00	8,212,507.73
Resident Taxes	#3180		4,060.00
Land Use Change	#3120		25,900.00
Yield Taxes	#3185	770.13	
Excavation Tax @ \$.02/yd	#3187	711.76	
Utility Charges	#3189		

FOR DRA USE ONLY

OVERPAYMENT:

Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
PREPAYMENTS NOT REFUNDED		22,504.78	4,940.00		
Interest - Late Tax	#3190		41,272.17		
Resident Tax Penalty	#3190				
TOTAL DEBITS		7,981,078.67	10,555,457.82	0	0

*This amount should be the same as the last year's ending balance. If not, please explain.

Verify Report Balances:

0

0

0

0

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL SERVICES DIVISION

P.O. BOX 487, CONCORD, NH 03302-0487

(603)271-3397

TAX COLLECTOR'S REPORT

For the Municipality of NEWMARKET Year Ending JUNE 2008

CREDITS

REMITTED TO TREASURER	Levy for this 2008	PRIOR LEVIES		
		2007	2006	2005
Property Taxes	6,636,079.84	10,189,179.20		
Resident Taxes		17,310.00		
Land Use Change		49,900.00		
Yield Taxes	770.13			
Interest (include lien conversion)		39,457.84		
Penalties		1,814.33		
Excavation Tax @ \$.02/yd	138.24	31.36		
Utility Charges				
Conversion to Lien (principal only)		213,768.43		
CARRY FORWARD PMTS APPLIED TO 2008		18,300.01		
DISCOUNTS ALLOWED				

ABATEMENTS MADE

Property Taxes	5,242.30	3,736.89		
Resident Taxes		21,620.00		
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				

UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes	1,338,274.64	440.00		
Resident Taxes		-100.00		
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd	573.52			
Utility Charges				
TOTAL CREDITS	7,981,078.67	10,555,458.06	0	0

Verify Report Balances:

0

0

0

0

TAX COLLECTOR'S REPORT

For the Municipality of NEWMARKET Year Ending JUNE 2008

DEBITS

	2007	2006	2005	2004
			(PLEASE SPECIFY YEARS)	
Unredeemed Liens Balance at Beg. of Fiscal Year		123,757.39	76,319.21	0
Liens Executed During Fiscal Year	270,794.26			
Interest & Costs Collected	952.65	5,447.72	14,564.57	
Costs of Lien Execution	273.50	697.36	431.26	
TOTAL DEBITS	272,020.41	129,902.47	91,315.04	0

CREDITS

REMITTED TO TREASURER:		Last Year's Levy	PRIOR LEVIES	
			(PLEASE SPECIFY YEARS)	
Exemptions		44,460.06	41,021.24	39,679.25
Interest & Costs Collected		952.65	5,447.72	14,564.57
Costs of Lien Execution	#3190	273.50	697.36	431.26
Payments of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance				
of Year	#1110	226,334.20	82,736.15	36,639.96
TOTAL CREDITS		272,020.41	129,902.47	91,315.04

Report Balances: 0 0 0 0
 Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? Yes

COLLECTOR'S SIGNATURE


 Becky I. Benvenuti

DATE 8-8-08



MINUTES

ANNUAL TOWN MEETING NEWMARKET NH

FIRST SESSION: APRIL 8, 2008

Moderator Clay Mitchell of 5 Hilton Drive called the meeting to order at 7:05 p.m. The Pledge of Allegiance was recited. Approximately 60 registered voters were in attendance. The Warrant, Budget, and a list of Candidates who filed for Office, were distributed.

Moderator Mitchell then requested, and all observed, a moment of silence in honor of all who lost their lives this past year, particularly our armed service personnel.

Moderator Mitchell presented the Warrant and explained the manner in which he would conduct the meeting.

Article 1. To choose all necessary Town Officers for the ensuing year.

Town Council	Three for three (3) years
Town Moderator	One for two (2) years
Treasurer	One for three (3) years
Budget Committee	Three for three (3) years
	Two for two (2) years
	One for one (1) year
Planning Board	Two for three (3) years
Trustee of Trust Funds	One for three (3) years
Supervisors of Checklist	One for six (6) years

There being no discussion, Moderator Mitchell stated Article 1 would be put forward as written.

Article 2. Operating Budget.

To see if the Town will vote to raise and appropriate, as a gross operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling ten million six hundred eighty-six thousand three hundred seventy-six dollars (\$10,686,376). Should this article be defeated, the operating budget shall be ten million twenty-four thousand five hundred seventy-one dollars (\$10,024,571), which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law, or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Town Council & Budget Committee

Moderator Mitchell read the article as written. Town Administrator Edward Wojnowski presented a comprehensive report outlining the scope of work associated with the preparation of the 2008/09 warrant and budget before the voters. He expressed appreciation for the many hours spent by the CIP Committee, department heads, Town Council, and Budget Committee in preparing the budget. He noted these deliberations resulted in a number of budgeting process changes, including the creation of two separate departments (MIS and Channel 13) formerly incorporated within the Finance Budget. He also explained the purpose and necessity of financial measures being undertaken to correct former

expenditure and budgetary issues which came to light this past year, particularly relating to: 1) the 2004 \$1.6 million bond authorization for the public works building and 2) authorization of expenditures for the Downtown TIF. Also, to improve the budgeting process, the creation of two revolving funds has been suggested. Administrator Wojnowski also reported he had appointed a committee to review the Town's self-insured health insurance program and to evaluate other available insurance programs, which resulted in the Town choosing a new carrier with a projected annual cost savings of \$278,600. In terms of staffing, plans have been made to increase staff to maintain building and ground needs through the spring, summer and fall. He also reported the Newmarket Housing Authority would no longer be able to pay the propane and electric costs for the Community Center, resulting in the Town adding \$18,400 to its budget to cover these costs. He reported, overall, the proposed budget represents a 4.2% increase, a 28 cents per thousand increase in property taxes.

Roderick Bowles of 52 Maplecrest, Chairman of the Budget Committee, expressed appreciation to the department heads, Town Council, CIP Committee, and Budget Committee members for their work.

Peyton Carr, of 213 Bay Road, posed a question regarding a hand-out listing Towns and total property tax amounts he had received from a member of the public. The public officials present had not seen the document in question and were unable to respond.

David Bird of 42 Smith Garrison reported he had obtained the information for the document in question from the NH DRA website comparing Newmarket's tax warrant with that of other Seacoast towns.

Brian Hart of 13 Beech Street, Chairman of the Town Council, explained the amount raised by taxes reflects factors other than the Town's operating budget alone.

Jim Fitzpatrick of 9 Osprey Lane posed a question regarding a Town revenue summary he had in his possession that was not a part of the documents distributed at the meeting. Finance Director Donald Parnell reviewed the revenue summary and stated it was a summary of 6 months (+/-).

Rochelle Sharples of 10 Lamprey Park asked whether the amount in the budget to videotape veteran's memories was a separate line item within the Channel 13 departmental budget. Chairman Hart responded in the affirmative and noted this veterans expense was transferred from the former line item of 'grants' because it was not an outside grant.

Councilor Rose-Anne Kwaks of 332 Wadleigh Falls Road questioned why the budget reflected a \$113,000 increase from the Council's approved budget recommendation. Chairman Hart explained that during the Budget Committee public hearing it was pointed out the amount for drainage on Lamprey Street had not been included and the Budget Committee increased the CIP for road construction by \$41,000.

Rick McMenimen of 81 Pear Tree Lane, questioned why the Budget Committee increased the road construction amount. Budget Committee member Leo Filion explained the rationale, noting the concern that due to uncontrollable increased costs, the Town was unable to maintain its 10 year schedule of road re-surfacing. He further noted the CIP Committee and Council recommendations to decrease the budget request was felt to be excessive, and it was agreed it would significantly hinder the Town's ability to maintain its roads.

Budget Committee Member Linda Mantegani reiterated, noting the Budget Committee, before it restored the amount cut by the Council, questioned the Council about its reasons for cutting.

*A motion was duly made by Richard Clark of 12 Riverbend Road and seconded by Steve Coffey of 190 Grant Road: **To move the question.***

Moderator Mitchell recognized Budget Committee member William Conner of 295 Wadleigh Falls Road, since he had already raised his hand requesting to speak. Mr. Conner questioned the Budget Committee's role, noting he thought the Budget Committee was an advisory committee only.

After discussion, it was voted, and the motion (to move the question) Passed.

A motion was duly made by Roderick Bowles and seconded by Brian Hart, To place Article 2 as written on the official ballot of the second session.

It was voted, and the motion passed.

A motion was duly made by Brian Hart and seconded by Lorrienne Caprioli, To limit reconsideration of Article 2.

It was voted, and the motion passed.

Article 3. Full Time EMT/Firefighter position

To see if the Town will vote to raise and appropriate the sum of One hundred thirty-nine thousand, seven hundred forty-four dollars (\$139,744) to fund the salary and benefits for two (2) new full-time EMT/Firefighter positions in the Fire and Rescue Department.

Recommended by the Town Council & Budget Committee

Moderator Mitchell read the article. Edward Portyrata of 177 Exeter Road questioned whether the Town of Newfields is served by Newmarket fire and ambulance services and whether Newmarket receives reimbursement for such services according to the call, which is primarily equal to what insurance will pay. He questioned whether it would be possible to investigate whether Newfields could also contribute to the salaries and equipment used by Newmarket to service Newfields. Michael LaBranche of 15 Spring Street confirmed Newfields pays per call for the services they receive. Administrator Wojnowski indicated there is a written contract with the Town of Newfields to supply this service, but it was agreed that perhaps this could be investigated at contract renewal time.

Budget Committee Member Lorraine Jablonski of Bay Road questioned the amount set forth in the warrant, noting there was a question whether it needed to be \$10,000 higher. Administrator Wojnowski explained the increase was not deemed necessary due to the hiring time that would be experienced before the full-time staff was actually in place.

A motion was duly made by Brian Hart and seconded by Councilor Michael LaBranche, To place Article 3 as written on the official ballot of the second session.

It was voted, and the motion passed.

Article 4. Newmarket Cable Television Station Capital Reserve Fund

To see if the Town will vote to establish a Newmarket Cable Television Station Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing audio and video equipment and for improvements to the Newmarket Television Station(s), and to raise and appropriate the sum of Five thousand dollars (\$5,000) to be placed in said Newmarket Cable Television Station Capital Reserve Fund and to appoint the Town Council as agents to expend.

Recommended by the Town Council & Budget Committee

Richard Alperin of 204 South Main Street asked what amount the Town receives as a franchise fee from COMCAST and asked where the money goes and what is it used for. Chairman Hart explained the Town receives approximately \$115,000 annually that is deposited in the general fund and used as general revenue. He noted if the fund was utilized by Channel 13, an additional \$115,000 would have to be raised by property taxes. The purpose of the warrant article is to do more videotaping and to replace equipment as necessary.

A motion was duly made by Councilor Michael Ploski of 60 No. Main Street and seconded by Roderick Bowles To move the question.

It was voted, and the motion passed.

A motion was duly made by Roderick Bowles and seconded by Michael Ploski To place Article 4 as written on the official ballot of the second session.

It was voted, and the motion passed.

Article 5. Exeter Street Drainage Study

To see if the town will vote to raise and appropriate the sum of One hundred thirty-four thousand, six hundred dollars (\$134,600) for the purpose of undertaking Engineering and Design Services for an Exeter Street Drainage Study to identify inadequate drainage infrastructure and storm water controls upstream and downstream of the Exeter Street Basin and to provide recommendations for drainage improvements with the goal to mitigate or control the frequency and/or degree to which flooding could occur and to prevent or reduce significant loss or damage to roadways and properties.

Recommended by the Town Council & Budget Committee

Russell Simon of 510 Cushing Road questioned the rationale and timing of having a drainage study, stating his opinion that the downtown construction should first be completed. He also questioned why the study was being proposed after the bowl area was reconstructed

A motion was made by Russell Simon and seconded by David Bird To amend Article 5 by replacing the words, "...the sum of One hundred thirty-four thousand, six hundred dollars (\$134,600)..." with the words, "...the sum of zero dollars (\$0)..."

Councilor Dana Glennon of 2 Beech Street explained the purpose and intent of the proposed study.

Brian Hart noted the water which floods the bowl area comes from New Road and Moonlight Brook, and stated it does not come from the portion of the downtown road currently under construction and discouraged any delay. He also explained the bowl area construction was a 10-year plan, and noted the design was already in place before the floods.

Michael Ploski noted he initially felt similar to Russel Simon and said he has since come to understand the importance of undertaking this study as soon as possible, noting that flooding in this area caused the biggest impact on the most people.

Lois Kent of 203 South Main Street encouraged moving forward with the article.

Public Works Director Rick Malasky of 20 Dame Road reported he received information at 5:30 p.m. that evening from the State DES indicating an administrative order was forthcoming to the Town, indicating the State has raised the classification of the Lamprey River Dam to a higher hazard. He reported the State is aware the Town currently has this warrant article before it, and noted the State is encouraged the Town is being proactive in moving forward. He also questioned the possibility of funding.

Robert McLoughlin of 2 Hilton Drive expressed his concern of the timing of the study.

Russell Simon spoke again encouraging the Town to wait until the construction is complete and to determine if other Towns might be involved in the State's forthcoming administrative order.

George Willant of 42 Schanda Drive suggested any drainage study be done as part of a comprehensive study in order to reach a comprehensive solution.

Jim Fitzpatrick asked why the cost of the study was not included as part of the budget rather than through a separate warrant article. Brian Hart explained the decision was made to allow the taxpayers the power to make the choice on this issue, and he noted the Council did not unanimously support the article.

Roderick Bowles also stated it was the goal of the Council and Budget Committee to put forth those items that materially change from one year to the next year as warrant articles.

David Bird stated it was a public safety issue now that a greater scope of work may be imposed by DES, and suggested the cost be incorporated in next year's budget.

Michael Ploski stated the dam has nothing to do with the Exeter Street drainage issue and encouraged the town to be proactive.

A **motion** was duly made by David Bird and seconded by Rochelle Sharples **To move the question.** It was **voted**, and the motion (to move the question) **passed**.

It was **voted**, and the motion (to amend Article 5) **failed**. A hand count was taken—24 were in favor of the motion and 40 were opposed.

A **motion** was duly made by Roderick Bowles and seconded by Robert Daigle of 43 Elm Street **To place Article 5 as written on the official ballot of the second session.** It was **voted**, and the motion **passed**. A hand count was taken—40 were in favor of the motion and 20 were opposed.

Article 6. Ambulance Services Revolving Fund

To see if the Town will vote to create an Ambulance Services Revolving Fund in accordance with RSA 31:95-h, I (b), to name the Town Council as agent, and to deposit forty-five thousand dollars (\$45,000) of Ambulance revenues each year into such fund beginning July 1, 2008. In accordance with RSA 31:95-h, II, with the creation of the Ambulance Services Revolving Fund, the monies received from fees, charges or other income derived from the activities or services supported by the fund shall be deposited in the fund. The money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general surplus. The Trustees of Trust Funds shall have custody of all monies in the fund and shall pay out the same only upon the order of the Town Council. These funds may be expended only for the purposes stated in RSA 31:95-h, I (b), and no expenditure shall be made in such a way as to require the expenditure of, or create a liability upon, other town funds which have not been appropriated for that purpose. After creation of such Ambulance Services Revolving Fund the monies in such fund shall not need further town meeting approval to be expended.

Recommended by the Town Council & Budget Committee

Russell Simon questioned if the revolving fund will effectively reduce our revenue, thereby increase our taxes. Dana Glennon explained it is not going to affect the revenues. Administrator Wojnowski explained the benefits of a revolving fund going forward. Leo Filion explained the net effect is a 'wash'. Brian Hart stated the warrant article shifts where the revenue goes and does not impact taxes.

A motion was duly made by Lorrienne Caprioli and seconded by Michael LaBranche, **To place Article 6 as written on the official ballot of the second session.** It was **voted**, and the motion **passed**.

Article 7. Public Safety Services Revolving Fund

To see if the town will vote to create a Public Safety Services Revolving Fund, in accordance with RSA 31:95-h, I(c), to name the Finance Director as agent, or the Town Administrator if the Finance Director position is vacant, of said fund and to deposit all funds received for Police and Fire details, plus administrative fees, each year into such fund beginning July 1, 2008. In accordance with RSA 31:95-h, II, with the creation of the Public Safety Services Revolving Fund, the monies received from fees, charges or other income derived from the activities or services supported by the fund shall be deposited in the fund. The money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general surplus. The Town Treasurer shall have custody of all monies in the fund, and shall pay out the same only upon the order of the Town Administrator. These funds may be expended only for the purposes stated in RSA 31:95-h, I(c), and no expenditure shall be made in such a way as to require the expenditure of, or create a liability upon, other town funds which have not been appropriated for that purpose. After creation of such Public Safety Services Revolving Fund, the monies in such fund shall not need further town meeting approval to be expended.

Recommended by the Town Council & Budget Committee

A motion was duly made by Karl Gilbert of 103 Bay Road and seconded by Michael LaBranche, **To place Article 7 as written on the official ballot of the second session.** It was **voted**, and the motion **passed**.

Article 8. Charter Amendment – Fiscal Affairs; Treasurer; Investment Advisor; Audit

Shall the Town of Newmarket approve the Charter amendment reprinted below?

Please note the proposed deletions are underlined and proposed additions are in **bold** type

Section 4.15 Fiscal Affairs; Treasurer; Investment Advisor; Audit.

D. The Town Council shall, after inviting requests for proposals and appropriate verifications of qualifications, experience and integrity, select a certified public accountant or firm of same who shall perform an annual audit of all town financial transactions after the close of each fiscal year. Said audit shall include all revenues, expenditures and accounts maintained by any officer, elected or appointed, agency, board, commission, or recipient of Town funds; may include a compliance audit to insure conformity with any State or Federal laws and regulations and Town work programs and policies; and shall include a management letter setting forth recommendations for changes and improvements in finance management systems as is deemed necessary. For purposes of cost and efficiency, an auditor may be retained for a period of years, but requests for proposals shall be sought at least once every five (5) **three (3)** years, and a new auditor shall be selected at least every ten (10) **six (6)** years. Nothing contained herein shall prohibit the Town Council from ordering an entire audit, partial audits, or interim audits more frequently than once per year as it may deem prudent. Summaries of annual audits, when available in a timely manner, shall be printed in the annual Town Report and complete copies shall be available for public inspection and copying in the Town office during normal business hours. If a summary of an annual audit is not available for printing in the Town Report, said summary shall be made available at the Town Meeting or as soon thereafter as practicable.

A **motion** was made by David Bird and seconded by Virginia Fitzpatrick **To amend Article 8 by replacing the word “may” in the second sentence with the word “shall”.**

Finance Director Donald Parnell explained a ‘compliance audit’ is only performed when the Town receives federal monies that year. Otherwise, a ‘compliance audit’ would not be necessary.

David Bird noted the sentence describing ‘compliance audit’ also includes, in addition to federal monies, state monies, and conformity with town work programs and policies. Brian Hart pointed out the newly-established 3-person Municipal Audit Committee which should help to ensure ‘compliance’ with such things.

It was **voted**, and the motion to amend Article 8 **failed**.

A motion was duly made by Roderick Bowles and seconded by George Willant, **To place Article 8 as written on the official ballot of the second session.**

It was **voted**, and the motion **passed**.

Article 9. M-1 District Zoning Change

Add to the existing Table of Uses an “X” on the row for “Multi-family residential” under the column for the M-1 District so that “multi-family residential” is an allowed use as a matter of right in the M-1 District.

Change the Dimensions Table by adding an asterisk to the current 20 units per acre under the column for the M-1 District and an asterisk noted below the Table to reflect that the maximum residential density in existing mill buildings in the M-1 District which have previously not been finally approved for redevelopment prior to the effective date of this amendment is increased to 40 units per acre.

Add to Section 2.01 (B) (1) concerning permitted uses within the M-1 District the following new subsection (a): For projects redeveloping existing mill buildings which have previously not been finally approved for redevelopment prior to the effective date of this amendment, it is expressly consistent with the public interest and with the spirit of this ordinance that the areas of lots on the west side of Route 108 which are owned by or otherwise available by agreement of the applicant/developer, whether in whole or in part, be used for parking for the redevelopment of such existing mill buildings, and that such lot areas be included in the project for purposes of density calculations.

This warrant article is non-binding and advisory only. Its passage will not amend the Town of Newmarket Zoning Ordinance.

Rose-Anne Kwaks stated she was completely against this article and stressed the purpose of the article seemed to be to obtain a political opinion. She referenced Section 8.2 of the Charter and said she felt the initiative petition should have been originally returned to the petitioners by the Town Council because the article appeared to be illegal. She suggested the article be omitted from the Warrant.

A motion was made by Rose-Anne Kwaks and seconded by Michael Polski To amend Article 9 by striking the entirety of Article 9.

Brian Hart explained the history behind Article 9, noting the work of the NCDC to re-develop the mills in light of the current zoning issues.

Nicole Benson of 12 Mockingbird Lane stated the issue seemed very complicated and asked if someone could explain it in simpler terms. Many people expressed their concurrence.

Lorrienne Caprioli spoke on behalf of the NCDC and explained that a recent mill re-development proposal required the NCDC to go before the ZBA and request a variance to the zoning ordinance due to the proposal being for 151 residential rental units. She explained the NCDC needs to know from the people in the community whether or not there is a desire to have the mills developed; and if so, there will be zoning changes required. The area is currently is zoned for mix use which would currently allow for student housing, retail, and office use. The warrant article will serve to get direction from the taxpayers about what they want to see in the mills.

George Willant spoke in favor of the redevelopment of the mills.

It was voted, and two separate hand counts were taken. The motion to strike the entirety of Article 9 failed (27 in favor and 29 opposed).

A motion was duly made by Brian Hart and seconded by David Bird, to amend Article 9. M-1 District Zoning Change as follows:

"To request the Town Council and Planning Board move forward with due dispatch to revise the Newmarket Zoning Ordinance of the M-1 District to allow residential use by right and support redevelopment of the mill district with a mix of residential and commercial uses.

This warrant article is non-binding and advisory only. Its passage will not amend the Town of Newmarket Zoning Ordinance."

After discussion, it was voted, and the motion passed.

A motion was duly made by Dana Glennon and seconded by Rose-Anne Kwaks to To place Article 9 as amended on the official ballot of the second session.

It was voted, and the motion passed.

Article 10. Other Business

There being no further business, a **motion** was duly made by Jim Fitzpatrick and seconded by Rose-Anne Kwaks to **To adjourn the meeting.**

It was voted, and the motion passed.

The meeting was adjourned at 9:26 p.m., April 12, 2008.

Respectfully Submitted,



Becky I. Benvenuti
Town Clerk and Tax Collector



MINUTES

ANNUAL TOWN MEETING NEWMARKET, NH

SECOND SESSION: MAY 13, 2008

The Second Session of the Annual Town Meeting was called to order and the voting polls were pronounced open at 7:00 a.m. on Tuesday, May 13, 2008, at the Newmarket Town Hall.

The ballots were counted and verified on May 12, 2008, at 10:30 a.m. Specimen ballots were posted.

Supervisors of the checklist were: Madeleine St. Hilaire, Martha McNeil and Jane Arquette.

Tally clerks were: Norma Otash (D), Ethel MacIntosh (R), Vicky Coffey (R), Jacene Mongeon (D), Helen Pelczar (D), Penny Botterman (R), Sandra Bailey (D), and Crystal Weitzell (R).

The Town Clerk was Becky Benvenuti.

Absentee ballots were processed at 2:00 pm.

<u>Note</u>	Total registered voters were:	6,912
	Total ballots cast:	986

Moderator Mitchell declared the polls closed at 8:00 p.m., and the Moderator read the Election results as follows:

Article #1, To choose all necessary Town Officers for the ensuing year.

For Budget Committee (one for one year)

Brian Hart*	674 votes
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For Budget Committee (two for two years)

Lois I. Kent*	482 votes
Al Zink	349 votes
William Conner*	384 votes

Note: Eric Weston declared winner by toss of coin; declined position.

For Budget Committee (three for three years)

Frederick V. "Rick" McMenimen, Jr.*	558 votes
Lorrienne Caprioli*	56 write-in votes (<i>Note: accepted position</i>)
Richard Heidt*	51 write-in votes - tie
William Conner	51 write-in votes - tie

Note: Richard Heidt declared winner by lot; accepted position.

For Planning Board (two for three years)

Valerie Shelton*	658 votes
George Willant*	577 votes

For Supervisor of Checklist (one for six years)

Madeleine M. St. Hilaire*	769 votes
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For Town Council (three for three years)

Steven Minutelli*	469 votes
James W. Bergeron*	675 votes
Judi Carr*	504 votes
Yesim Celikkol	165 votes
Gerard Hamel	414 votes

For Town Moderator (one for two years)

Clay Mitchell*	793 votes
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For Town Treasurer (one for three years)

Belinda A. Camire*	780 votes
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For Trustee of Trust Funds (for three years)

Joyce E. Russell*	791 votes
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* **Denotes winners**

Article 2. Operating Budget

To see if the Town will vote to raise and appropriate, as a gross operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling ten million six hundred eighty-six thousand three hundred seventy-six dollars (\$10,686,376). Should this article be defeated, the operating budget shall be ten million twenty-four thousand five hundred seventy-one dollars (\$10,024,571), which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law, or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee

Motion Passed: **YES 543 votes** **NO 364 votes**

Article 3. Full Time EMT/Firefighter position

To see if the Town will vote to raise and appropriate the sum of One hundred thirty-nine thousand, seven hundred forty-four dollars (\$139,744) to fund the salary and benefits for two (2) new full-time EMT/Firefighter positions in the Fire and Rescue Department.

(Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee

Motion Passed: **YES 568 votes** **NO 345 votes**

Article 4. Newmarket Cable Television Station Capital Reserve Fund

To see if the Town will vote to establish a Newmarket Cable Television Station Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing audio and video equipment and for improvements to the Newmarket Television Station(s), and to raise and appropriate the sum of Five thousand dollars (\$5,000) to be placed in said Newmarket Cable Television Station Capital Reserve Fund and to appoint the Town Council as agents to expend.

(Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee

Motion Passed: YES 573 votes NO 374 votes

Article 5. Exeter Street Drainage Study

To see if the town will vote to raise and appropriate the sum of One hundred thirty-four thousand, six hundred dollars (\$134,600) for the purpose of undertaking Engineering and Design Services for an Exeter Street Drainage Study to identify inadequate drainage infrastructure and storm water controls upstream and downstream of the Exeter Street Basin and to provide recommendations for drainage improvements with the goal to mitigate or control the frequency and/or degree to which flooding could occur and to prevent or reduce significant loss or damage to roadways and properties.

(Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee

Motion Passed: YES 491 votes NO 456 votes

Article 6. Ambulance Services Revolving Fund

To see if the Town will vote to create an Ambulance Services Revolving Fund in accordance with RSA 31:95-h, I (b), to name the Town Council as agent, and to deposit forty-five thousand dollars (\$45,000) of Ambulance revenues each year into such fund beginning July 1, 2008. In accordance with RSA 31:95-h, II, with the creation of the Ambulance Services Revolving Fund, the monies received from fees, charges or other income derived from the activities or services supported by the fund shall be deposited in the fund. The money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general surplus. The Trustees of Trust Funds shall have custody of all monies in the fund and shall pay out the same only upon the order of the Town Council. These funds may be expended only for the purposes stated in RSA 31:95-h, I (b), and no expenditure shall be made in such a way as to require the expenditure of, or create a liability upon, other town funds which have not been appropriated for that purpose. After creation of such Ambulance Services Revolving Fund the monies in such fund shall not need further town meeting approval to be expended.

(Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee

Motion Passed: YES 677 votes NO 263 votes

Article 7. Public Safety Services Revolving Fund

To see if the town will vote to create a Public Safety Services Revolving Fund, in accordance with RSA 31:95-h, I(c), to name the Finance Director as agent, or the Town Administrator if the Finance Director position is vacant, of said fund and to deposit all funds received for Police and Fire details, plus administrative fees, each year into such fund beginning July 1, 2008. In accordance with RSA 31:95-h, II, with the creation of the Public Safety Services Revolving Fund, the monies received from fees, charges or other income derived from the activities or services supported by the fund shall be deposited in the fund. The money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general surplus. The Town Treasurer shall have custody of all monies in the fund, and shall pay out the same only upon the order of the Town Administrator. These funds may be expended only for the purposes stated in RSA 31:95-h, I(c), and no expenditure shall be made in such a way as to require the expenditure of, or create a liability upon, other town funds which have not been appropriated for that purpose. After creation of such Public Safety Services Revolving Fund, the monies in such fund shall not need further town meeting approval to be expended.

(Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee

Motion Passed: YES 601 votes NO 324 votes

Article 8. Charter Amendment – Fiscal Affairs; Treasurer; Investment Advisor; Audit

Shall the Town of Newmarket approve the Charter amendment reprinted below?

Please note the proposed deletions are underlined and proposed additions are in bold type

Section 4.15 Fiscal Affairs; Treasurer; Investment Advisor; Audit.

D. The Town Council shall, after inviting requests for proposals and appropriate verifications of qualifications, experience and integrity, select a certified public accountant or firm of same who shall perform an annual audit of all town financial transactions after the close of each fiscal year. Said audit shall include all revenues, expenditures and accounts maintained by any officer, elected or appointed, agency, board, commission, or recipient of Town funds; may include a compliance audit to insure conformity with any State or Federal laws and regulations and Town work programs and policies; and shall include a management letter setting forth recommendations for changes and improvements in finance management systems as is deemed necessary. For purposes of cost and efficiency, an auditor may be retained for a period of years, but requests for proposals shall be sought at least once every five (5) three (3) years, and a new auditor shall be selected at least every ten (10) six (6) years. Nothing contained herein shall prohibit the Town Council from ordering an entire audit, partial audits, or interim audits more frequently than once per year as it may deem prudent. Summaries of annual audits, when available in a timely manner, shall be printed in the annual Town Report and complete copies shall be available for public inspection and copying in the Town office during normal business hours. If a summary of an annual audit is not available for printing in the Town Report, said summary shall be made available at the Town Meeting or as soon thereafter as practicable.

(Majority ballot vote)

Motion Passed:

YES 735 votes

NO 193 votes

Article 9. M-1 District Zoning Change

To request the Town Council and Planning Board move forward with due dispatch to revise the Newmarket Zoning Ordinance for the M-1 District to allow residential use by right and to support the redevelopment of the mill district with a mix of residential and commercial uses.

This warrant article is non-binding and advisory only. Its passage will not amend the Town of Newmarket Zoning Ordinance."

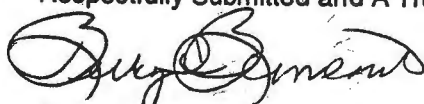
(Majority ballot vote)

Motion Failed:

YES 461 votes

NO 503 votes

Respectfully Submitted and A True Copy of Record Attest,



Becky I. Benvenuti
Town Clerk and Tax Collector

OFFICE OF THE
TOWN CLERK AND TAX COLLECTOR



INCORPORATED
DECEMBER 15, 1727
CHARTER JANUARY 1, 1991

MINUTES

**SPECIAL TOWN MEETING
NEWMARKET, NH**

AUGUST 27, 2008

A Special Meeting of the Town was called to order at 7:00 p.m. on Wednesday, August 27, 2008, at the Newmarket Town Hall by Moderator Clayton Mitchell. All joined in the Pledge of Allegiance, and Moderator Mitchell then read aloud the Official Warrant.

Supervisors of the checklist were: Madeleine St. Hilaire, Martha McNeil and Jane Arquette. The Town Clerk was Becky Benvenuti.

Note Total registered voters were: 6,916
 Total ballots cast: 65

Article #1.

To see if the Town will vote, pursuant to RSA 31:5-b, to legalize and ratify the action taken by the Town at its meeting of May 11, 2004 where the Town passed Article 3 of the warrant for the Town's 2004-2005 annual meeting and appropriated \$1,600,000 to be used to renovate the "Macallen Building", to construct an addition thereto and to complete all associated earth work and improvements, such sums to come from the issuance of bonds and notes pursuant to the provisions of the Municipal Finance Act, RSA 33, as amended (the "Bond Issue"); the vote on the Bond Issue being procedurally defective due to the fact that the Town Council's public hearing with respect to the Bond Issue was not held or noticed, in violation of the provisions of RSA 33:8-a(1); provided, however, that should this article not pass, such vote will not rescind the original bond authorization.

Recommended by the Town Council,
(Three-fifths official ballot vote required)

Moderator Mitchell then introduced Council Chairman Dana Glennon, who in turn introduced Town Administrator Edward Wojnowski.

Mr. Wojnowski provided a brief summary of the purpose of the meeting, noting it was highly unusual, although it does happen from time to time in towns, when it becomes necessary to ratify a Town Meeting action taken previously. He referenced a handout entitled "Talking Points regarding Warrant Article 1" which was attached to copies of the official Warrant. He summarized by stating that in 2004 the Town had failed to adequately post a public hearing which prohibits the Town from implementing the action voted on at that meeting, i.e., issuing a bond. He indicated that this year, the Town's new auditors, determined that the Town's action to self-fund the construction of Fire/Rescue/Highway Building has resulted in auditors reducing the fund balance by \$1,360,000, and 440,000 of which is the self-insurance deficit. The balance of \$530,568 is the surplus which is deemed insufficient.

Therefore, it has been recommended the Town now issue the Bond approved in 2004 in order to replenish the fund balance and put the Town back on a sound fiscal condition. Mr. Wojnowski explained since so much time has elapsed, it is not possible to obtain the Bond from the Municipal Bond Bank. The bond would now be obtained from a public financial institution, meaning it would not be a tax-exempt bond, and it appears the rate would be very close to the 4.0 percentage rate originally projected.

Mr. Wojnowski also noted that Finance Director Donald Parnell anticipates an additional \$500,000 fund balance resulting from fiscal year ending June 30, 2008, however that amount may change depending on the outcome of this year's audit.

Mr. Wojnowski also pointed out that in the next few years, the Town Council will be focusing on reducing expenditures, especially in light of the current economy and the increasing fuel, road salt costs, etc., which translates to less opportunity to build up our fund balance.

Moderator Mitchell then opened up the meeting for questions.

David Bird of 42 Smith Garrison Road commented that the construction of the Fire/Rescue/Highway building had been "smoke and mirrors", pointing out that the sale of the old fire house, the sale of the old DPW building on Route 152, was originally cited as helping to pay for the construction. He questioned where the fund balance went. Mr. Wojnowski explained that the fund balance was originally \$1.8 million and was reduced by \$1,360,000 in building construction costs and \$440,000 in accrued deficit in the self-insurance fund.

William Conner of 295 Wadleigh Falls Road asked what funds the fund balance. Mr. Parnell responded that the fund balance is equivalent to a for-profit organization's 'surplus', the excess revenue over expenditures. He also responded that the fund balance only represents the 'general fund' surplus, not water and sewer funds. Mr. Conner stated the only way to reduce taxes is to curtail spending, and proceed to read into the record a document which he presented prior to the meeting to the Town Councilors offering four suggestions for cost saving measures. The four suggestions included: 1) developing a plan to sell all real-estate owned by the town that is not used for government services, and he presented the Councilors with a 3-page list of properties, 2) developing a plan to self-fund the library and recreation programs, 3) developing a plan too reducing the cost of insurance benefits by increasing employee's shares or reducing benefits.

Brian Hart of 1 Beech Street provided historical information regarding the request for the \$1.6 million building bond and the subsequent decision by the Council, upon the advice of the Town Administrator, to forego issuing the bond. He explained that the Council budgeted \$120,000 per year to pay the bond back. He pointed out that the issue before the Special Town Meeting tonight was a 'technical issue' to correct a technical error of previous town administration. He stated that historically, approximately \$490,000 was used from the fund balance to lower the tax rate. He noted that motor vehicle registration revenue, building permits, and investment revenue is all currently declining due to the economy. He suggested that it was not appropriate to debate the merits of the Fire/Rescue/Highway building which was debated four years ago. He pointed out that if the proper public notice process had been followed, the loan would now be done, and this Meeting would be unnecessary.

Leo Filion of 3 Lafayette Street pointed out that the following was budgeted to pay back the funds expended to construct the building: 2005/06 \$120,000 was assessed; in 2006/07 120,000 was assessed, in 2007/08 \$120,000 was assessed, and there is \$150,000 assessed in the current year 2008/09, totaling \$510,000. He questioned why the \$1.6 million bond was not being reduced by \$510,000. He also suggested this issue should go back to the Budget Committee to come up with an appropriate plan.

Mr. Wojnowski explained that in 2004/05, \$120,000 was taken out of the Capital Improvement Plan along with the \$1.6 million planned bond to construct the building. He noted that the annual budgeted \$120,000 pay back shows up under Bond & Notes of the Financial Statements as "ST Loan" (short-term loan). The \$150,000 in the current year was budgeted for the purpose of paying the first year costs of the anticipated \$1.6 million bond which was planned to be issued. He noted that had the auditors caught and corrected this situation in 2004, the fund balance, which was shown to be approximately \$1.6 million, would have been reduced to \$94,643, which is why we now have only \$530,568.

Ed Portyrata of 177 Exeter Road asked if the Town votes this warrant article down now, what would happen? Mr. Pamell responded that the Town may possibly not have enough cash to make it to December, and he also noted it would be prohibitive on the Town Council to deal with an unanticipated emergency situations that might arise, and negatively affects the Town's bond rating. Mr. Wojnowski also responded to Mr. Portyrata's second question that the result of the vote would not affect anything that is

currently to be done or planned in the downtown area. He did note, however, that a negative vote may force the town to borrow money in anticipation of property taxes, a tax anticipation note—something which has not been done for many years. The amount that the Town would seek for the bond would be \$1.3 million.

Mike Farren of 6 Bald Hill Road noted he is a member of the newly-formed Town Audit Committee, and stated that he understands the fund balance and emphasized it is low. He noted he previously worked for the City of Manchester and had been through several audits. He pointed out the Town is fortunate to have two new managers on board, Mr. Parnell and Mr. Wojnowski, that they are experts, and encouraged the town to support them.

Chairman Glennon also reiterated the Town has two capable people who are advising us, and encouraged the town to follow them. In addition, Mr. Glennon pointed out the potential transfer station situation on Ash Swamp Road as an example of a possible unanticipated event that could require use of the fund balance.

Mr. Portyrata asked if there were any other ways the Town could obtain these monies. Mr. Glennon responded that there was a legislative process the Town could use, however it is very time consuming and the process could not be initiated until the Legislature returns in January.

John Szeliga of 75 New Road commented had the Town been fully informed, the vote may not have been favorable in 2004. He also commented that most people in Town were unaware of this Special Town Meeting, stating it was not advertised enough. He expressed it was not right to be changing things now.

Dennis Abbott of 199 Ash Swamp Road commented the issue is equivalent to whether the Town has the proper size bank account or not. He noted we have had the ability to pay the costs down and we still do, and he encouraged the town to support the issuance of the \$1.3 million bond to fund the bank balance. He also urged consideration to closing the discussion.

Mr. Jablonski of 30 Bay Road asked if the money paid by users for water and sewer rates goes into a separate fund. Mr. Parnell responded that these monies go into a separate water and sewer fund; all other monies go into the General Fund.

Michael St. Laurent of 18 Riverbend Rd asked what the exact amount was the Town would be requesting for the bond. Mr. Wojnowski responded that it would be \$1,360,000 because \$240,000 had been paid off in the previous two years. He noted the cost to construct was \$1,941,000, and the total gross expense of the building, including the acquisition of the property and other articles amounted to \$2,919,000.

A motion was duly made by Brian Harat and seconded by Dennis Abbott to move the question. It was voted, and the motion passed.

At 7:55 p.m., a motion was duly made by Mike Farren and seconded by Lorrienne Caprioli Abbott to vote on Article 1 as written. It was voted by yes/no ballots, yes being in favor of the Article and no being opposed to the Article, Moderator Mitchell announced the polls would remain open until 9 p.m. and invited any registered voter who was watching the meeting on Channel 13 from their home to come to Town Hall and vote if they chose to.

Moderator Mitchell closed the polls at 9 p.m. The ballots were counted by Moderator Mitchell, Town Clerk Becky Benvenuti, Supervisors of the Checklist Madeleine St. Hilaire, Jane Arquette and Martha McNeill. There were 41 yes votes and 24 no votes; 39 votes were required for a 3/5 vote. The motion passed.

The meeting was officially adjourned at 9:15 p.m.

Respectfully Submitted and A True Copy of Record Attest,


Becky I. Benvenuti
Town Clerk and Tax Collector



WARRANT
STATE OF NEW HAMPSHIRE
TOWN OF NEWMARKET

TO THE INHABITANTS OF THE TOWN OF NEWMARKET, in the County of Rockingham, in said State, qualified to vote in the Town affairs: You are hereby notified of the annual meeting.

The first session, for the transaction of all business other than voting by official ballot, shall be held Tuesday, April 7, 2009 at 7:00 p.m. at the Newmarket Town Hall. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended, subject to the following limitations:

- a) Warrant articles whose wording is prescribed by law shall not be amended.
- b) Warrant articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended.

The second session of the annual meeting, to elect officers of the Town by official ballot, to vote on questions required by law to be inserted on said official ballot, and to vote on all budget warrant articles from the first session on the official ballot, shall be held Tuesday, May 12, 2009 at the Newmarket Town Hall. The polls shall be open from 7:00 a.m. to 8:00 p.m.

Article 1. To choose all necessary Town Officers for the ensuing year.

Town Council	Two for (3) three years
Town Clerk-Tax Collector	One three (3) year position
Budget Committee	Three for (3) three years
	Two for (2) two years
	Three for (1) one year
Planning Board	Two for (3) three years
Trustees of Trust Funds	One for (3) three years
Supervisors of Checklist	One for (6) six-year position
Trustees of the Library	One for (3) three years

Article 2. Bond for New Village water, sewer and drainage improvements and for improvements to sewer manholes, acquisition of a step screen and water meters.

To see if the Town will vote to raise and appropriate the sum of \$2,782,500 (gross budget) for the purpose of construction improvements to the New Village water, sewer and drainage systems, in addition to, improvements to the sewer manholes within the sewer district to eliminate infiltration and inflow of groundwater, acquisition of a step screen for the Creighton Street lift station, and water meters under the Federal Stimulus Package Program and will qualify the Town for federal

funds in the form of 50% principal forgiveness, such sums to be raised by the issuance of Serial Bonds or Notes not to exceed \$2,782,500 under, and in compliance, with the provisions of the Municipal Finance Act (NH RSA 33:1 et seq., as amended) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Newmarket, NH, additionally to participate in the State Revolving Fund (SRF) RSA 486:14 established for this purpose, and to allow the Town Council to expend such monies as become available from the Federal and State Governments and pass any vote relating thereto. Subject to the receipt of Federal Stimulus Funding.

Recommended by the Town Council, Recommended by the Budget Committee.
(3/5 ballot vote required).

Article 3. Operating Budget

To see if the Town will vote to raise and appropriate, as a gross operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$10,177,760. Should this article be defeated, the operating budget shall be \$10,546,520, which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law, or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **Recommended by the Budget Committee.**
(Majority vote required).

Article 4. Veterans Memorial Expendable Trust Fund

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in the Newmarket Veterans Memorial Expendable Trust fund. These funds will be used for the renovations to existing memorials and for proposed new memorials.
Submitted by Petition. (Majority vote required).

Article 5. Rescind Bonding Authority for Fire/Rescue/Highway Infrastructure Bonding

To see if the Town will vote to rescind the \$1,600,000 bonding authority for the Fire/Rescue/Highway Infrastructure Bond adopted on May 11, 2004, and reaffirmed on August 27, 2008.
(Majority Vote required).

Article 6. Change the Purpose of Downtown Redevelopment Capital Reserve Account

To see if the Town will vote to change the purpose of the Downtown Redevelopment Capital Reserve Fund, established May 12, 1998, to the Town Clock Repair and Maintenance Capital Reserve Fund. (2/3 vote required).

Article 7. Revise the Purpose of the Sewer Fund Capital Reserve Account
To see if the Town will vote to change the purpose of the Sewer Fund Capital Reserve Fund, established March 8, 1977, to be used for the purpose of Improvements to the Sewer System. (2/3 vote required)

Article 8. Allow Conservation Commission to expend funds

To see if the Town will vote to adopt the provisions of RSA 36-A: 4-a, I (b) to authorize the Conservation Commission to expend funds for contributions to "qualified organizations" for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the town will retain no interest in the property? (Majority vote required)

Article 9. Allow Conservation Commission to expend funds outside the boundary of Newmarket

To see if the Town will vote to adopt the provisions of RSA 36-A: 4-a, I (a) to authorize the Conservation Commission to expend funds to purchase interests in land outside the boundaries of Newmarket, subject to the approval of the Town Council? (Majority vote required)

Article 10. Other Business

To transact any other business which may legally come before this meeting.

Given under the hand and seal this 18th day of March, in the year of our Lord, Two Thousand Nine

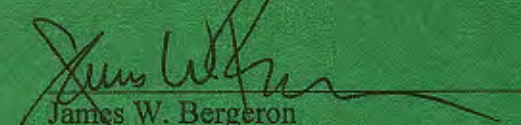

Dana J. Glennon, Chair

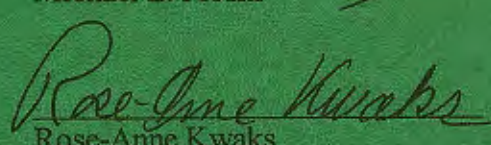

Judith M. Carr, Vice Chair


Michael LaBranche

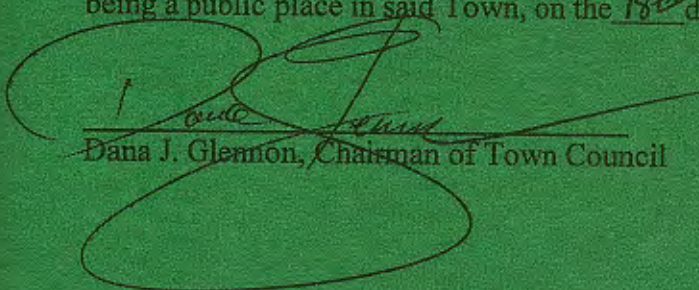

Steven Minutelli


Michael E. Ploski


James W. Bergeron


Rose-Anne Kwaks
Town Council,
Town of Newmarket, New Hampshire

We hereby certify that we gave notice to the inhabitants within named, to meet at the times and places and for the purpose within mentioned by posting an attested copy of the within warrant at the place of the meeting, a like attested copy at the Town Hall being a public place in said Town, on the 13th day of March, 2009.



Dana J. Glenmon, Chairman of Town Council

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: Newmarket, NH

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, _____ to December 31, _____

or Fiscal Year From July 1, 2009 to June 30, 2010

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below.

This form was posted with the warrant on (Date): March 24, 2009

BUDGET COMMITTEE

Please sign in ink.

Larry Pickering
Ellen Ruby
John Han
Dr. W. Bette
Leo P. Flynn
Michael LaBarr

Barbara Appleby

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	08/09 Appropriation Prior Year As Approved by DRA	07/08 Actual Expenditures Prior Year	TOWN COUNCIL APPROPRIATIONS 09/10 Ensuing Fiscal Year		BUDGET COMMITTEE APPROPRIATIONS 09/10 Ensuing Fiscal Year	
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
GENERAL GOVERNMENT			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive		193,433	214,554	213,206		173,032	
4140-4149	Election, Reg. & Vital Statistics		161,694	142,402	160,014		160,014	
4150-4151	Financial Administration		206,550	313,612	215,216		215,216	
4152	Revaluation of Property		101,544	76,744	114,478		117,949	
4153	Legal Expense		57,750	112,046	60,000		50,000	
4155-4159	Personnel Administration		1,361,224	1,173,597	1,328,575		1,306,678	
4191-4193	Planning & Zoning		106,399	96,025	111,851		108,851	
4194	General Government Buildings		449,368	322,441	455,431		485,461	
4195	Cemeteries		39,440	44,684	33,722		33,722	
4196	Insurance		63,950	52,465	69,000		69,000	
4197	Advertising & Regional Assoc.							
4199	Other General Government		155,671		177,863		177,863	
PUBLIC SAFETY			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police		1,143,138	1,082,569	1,155,541		1,155,541	
4215-4219	Ambulance							
4220-4229	Fire		188,700	157,170	322,288		322,288	
4240-4249	Building Inspection		83,768	64,208	84,795		68,324	
4290-4298	Emergency Management		1,900	1,265	3,150		3,150	
4299	Other (Including Communications)							
AIRPORT/AVIATION CENTER			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations							
HIGHWAYS & STREETS			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311	Administration		436,872	386,816	417,862		417,862	
4312	Highways & Streets		150,130	195,997	335,455		335,455	
4313	Bridges		10,092		8,000		8,000	
			4,921,623	4,436,595	5,266,447		5,208,406	

Budget - Town/City of _____ Newmarket, NH _____ FY 09 - FY 10 _____

	2	3	4	5	6	7	8
PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	08/09 Appropriations Prior Year As Approved by DRA	07/08 Actual Expenditures Prior Year	TOWN COUNCIL APPROPRIATIONS 09/10 Ensuing Fiscal Year (RECOMMENDED)		(NOT RECOMMENDED)		BUDGET COMMITTEE 09/10 Ensuing RECOMMENDED
HIGHWAYS & STREETS cont.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Street Lighting		33,029	34,354	36,450			36,450
Garage - vehicle maintenance		262,779	258,148	284,591			284,591
SANITATION	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Administration		420,781	431,347	467,850			433,850
Waste Collection							
Waste Disposal							
Waste Clean-up							
Waste Coll. & Disposal & Other							
RR DISTRIBUTION & TREATMENT	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Administration							
Water Services							
Water Treatment, Conserv.& Other							
ELECTRIC	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Line. and Generation							
Phase Costs							
Electric Equipment Maintenance							
Other Electric Costs							
HEALTH/WELFARE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Administration		127,366	121,006	137,117			137,117
Control							
Health Agencies & Hosp. & Other							
Administration & Direct Assist.							
Governmental Welfare Payments		49,360	44,050	46,224			49,360
Other Payments & Other							
	893,315	888,905	972,232				941,368

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	08/09 Appropriation Prior Year As Approved by DRA	07/08 Actual Expenditures Prior Year	TOWN COUNCIL APPROPRIATIONS 09/10 Ensuing Fiscal Year (RECOMMENDED) (NOT RECOMMENDED)		BUDGET COMMITTEE APPROPRIATIONS 09/10 Ensuing Fiscal Year RECOMMENDED NOT RECOMMENDED	
CULTURE & RECREATION			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation		416,929	386,591	413,604		413,604	
4550-4559	Library		264,679	247,945	260,955		267,455	
4583	Patriotic Purposes		1,800	1,800	1,800		1,800	
4589	Other Culture & Recreation		53,060	57,211	49,595		53,060	
CONSERVATION			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611-4612	Admin.& Purch. of Nat. Resources		1,070	2,018	1,070		1,070	
4619	Other Conservation							
4631-4632	REDEVELOPMNT & HOUSING		950,805	247,341	601,473		675,547	
4651-4659	ECONOMIC DEVELOPMENT		8,000	5,350	6,000		4,000	
DEBT SERVICE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Princ.- Long Term Bonds & Notes		100,000	100,000	100,000		100,000	
4721	Interest-Long Term Bonds & Notes		217,050	71,300	62,800		62,800	
4723	Int. on Tax Anticipation Notes							
4790-4799	Other Debt Service							
CAPITAL OUTLAY			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.							
OPERATING TRANSFERS OUT			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	Sewer-		902,816	869,173	982,795		982,795	
	Water-		1,017,231	878,663	1,185,677		1,160,077	
			3,933,440	2,867,392	3,665,769		3,722,208	

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	08/09 Appropriation Prior Year As Approved by DRA	07/08 Actual Expenditures Prior Year	TOWN COUNCIL APPROPRIATIONS 09/10 Ensuing Fiscal Year (RECOMMENDED) (NOT RECOMMENDED)		BUDGET COMMITTEE APPROPRIATIONS 09/10 Ensuing Fiscal Year RECOMMENDED NOT RECOMMENDED	
OPERATING TRANSFERS OUT cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	Electric-							
	Airport-							
4915	To Capital Reserve Fund		937,998	989,131	310,778		305,778	
4916	To Exp.Tr.Fund-except #4917							
4917	To Health Maint. Trust Funds							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
SUBTOTAL 1			10,686,376	9,182,023	10,205,226	-	10,177,760	-

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount		Acct. #	Warr. Art. #	Amount

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	08/09 Appropriation Prior Year As Approved by DRA	07/08 Actual Expenditures Prior Year	TOWN COUNCIL APPROPRIATIONS 09/10 Ensuing Fiscal Year (RECOMMENDED) (NOT RECOMMENDED)		BUDGET COMMITTEE APPROPRIATIONS 09/10 Ensuing Fiscal Year RECOMMENDED NOT RECOMMENDED	
4914	Bond - Water Sewer Improvements	2			2,782,500		2,782,500	
4915	Veterans Memorial Capital Reserve	4			5,000		5,000	
4915	Cable TV Capital Reserve	4	5,000					
4311	Exeter Street Drainage Project	5	134,600					
4220-4229	EMT Firefighter Positions	3	139,744					
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	2,787,500	XXXXXXXXXX	2,787,500	XXXXXXXXXX

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	06/07 Appropriations Prior Year As Approved by DRA	05/06 Actual Expenditures Prior Year	TOWN COUNCIL APPROPRIATIONS 07/08 Ensuing Fiscal Year (RECOMMENDED) (NOT RECOMMENDED)		BUDGET COMMITTEE APPROPRIATIONS 07/08 Ensuing Fiscal Year RECOMMENDED NOT RECOMMENDED	
SUBTOTAL 3 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	08/09 Estimated Revenues Prior Year	07/08 Actual Revenues Prior Year	09-10 Estimated Revenues Ensuing Year
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes - General Fund	x	45,000	25,900	10,000
3180	Resident Taxes			4,093	
3185	Timber Taxes			770	200
3186	Payment in Lieu of Taxes	x	48,860	49,593	48,860
3189	Other Taxes			21	
3190	Interest & Penalties on Delinquent Taxes	x	61,750	65,986	61,750
	Inventory Penalties			712	
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees	x	1,175,000	1,151,905	1,069,126
3230	Building Permits	x	73,000	15,761	18,000
3290	Other Licenses, Permits & Fees	x	161,700	182,415	171,945
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues	x	466,000	531,509	466,000
3352	Meals & Rooms Tax Distribution				
3353	Highway Block Grant	x	155,366	124,207	155,366
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)	x	1,446		
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments	x	147,826	221,055	220,201
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property	x	1,000	5,386	1,000
3502	Interest on Investments	x	325,000	258,551	100,800
3503-3509	Other	x	11,000	13,388	11,000
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds		341,500	755,845	314,871
3913	From Capital Projects Funds				
			3,014,438	3,407,097	2,648,309

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	08/09 Estimated Revenues Prior Year	07/08 Actual Revenues Prior Year	09/10 Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)	x	902,816	801,166	982,7
	Water - (Offset)	x	1,017,231	833,490	1,160,0
	Downtown TIF District - (Offset)	x	950,805	1,072,010	675,5
	Black Bear TIF District - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds	x	18,000	22,504	18,0
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				
	Amounts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes	x	550,000		
TOTAL ESTIMATED REVENUE & CREDITS			6,453,290	5,136,287	5,484,7
Not Appropriated by Budget Committee			6,453,290	6,136,287	5,484,7

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	TOWN COUNCIL RECOMMENDED BUDGET	BUDGET COMMITTEE RECOMMENDED BUDGET
TOTAL 1 Appropriations Recommended (from pg. 5)	10,686,376	10,205,226	10,177,7
TOTAL 2 Special Warrant Articles Recommended (from pg. 6)	279,344	2,787,500	2,787,5
TOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6)			
TOTAL Appropriations Recommended	10,965,720	12,992,726	12,965,2
Amount of Estimated Revenues & Credits (from above)	6,453,290	5,484,726	5,484,7
Amount of Taxes to be Raised	4,512,430	7,507,998	7,480,5

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$11,179,266
(See Supplemental Schedule With 10% Calculation)

DEFAULT BUDGET OF THE TOWN

OF: Town of Newmarket

For the Ensuing Year January 1, _____ to December 31, _____

or Fiscal Year From 7/1/09 to 6/30/10

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

GOVERNING BODY (SELECTMEN)

or

Budget Committee if RSA 40:14-b is adopted

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603) 271-3397

Default Budget - Town of _____ Newmarket, NH _____ FY 2010 _____

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
GENERAL GOVERNMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive	193,433			193,433
4140-4149	Election,Reg.& Vital Statistics	161,694			161,694
4150-4151	Financial Administration	206,550			206,550
4152	Revaluation of Property	101,544			101,544
4153	Legal Expense	57,750			57,750
4155-4159	Personnel Administration	1,361,224			1,361,224
4191-4193	Planning & Zoning	106,399			106,399
4194	General Government Buildings	449,368			449,368
4195	Cemeteries	39,440			39,440
4196	Insurance	63,950			63,950
4197	Advertising & Regional Assoc.				
4199	Other General Government	155,671			155,671
PUBLIC SAFETY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police	1,143,138			1,143,138
4215-4219	Ambulance				
4220-4229	Fire	198,700	139,744		338,444
4240-4249	Building Inspection	83,768			83,768
4290-4298	Emergency Management	1,900			1,900
4299	Other				
AIRPORT/AVIATION CENTER		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations				
HIGHWAYS & STREETS		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311	Administration	436,872		(134,600)	302,272
4312	Highways & Streets	150,130			150,130
4313	Bridges	10,092			10,092
4316	Street Lighting	33,029			33,029
4319	Vehicle Maint	262,779			262,779
SANITATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321	Administration	420,781			420,781
4323	Solid Waste Collection				
4324	Solid Waste Disposal				
4325	Solid Waste Clean-up				
4326-4329	Sewage Coll. & Disposal & Other				

5638212

139744

(134,600)

5643356

MS-DT
Rev 07/07

Default Budget - Town of _____ FY _____

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGE
WATER DISTRIBUTION & TREATMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4331	Administration				
4332	Water Services				
4335-4339	Water Treatment, Conserv. & Other				
ELECTRIC		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4351-4352	Admin. and Generation				
4353	Purchase Costs				
4354	Electric Equipment Maintenance				
4359	Other Electric Costs				
HEALTH		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4411	Administration	127,366			127,366
4414	Pest Control				
4415-4419	Health Agencies & Hosp. & Other				
WELFARE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4441-4442	Administration & Direct Assist.				
4444	Intergovernmental Welfare Pymnts	49,360			49,360
4445-4449	Vendor Payments & Other				
CULTURE & RECREATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation	416,929			416,929
4550-4559	Library	264,679			264,679
4583	Patriotic Purposes	1,800			1,800
4589	Other Culture & Recreation	53,060			53,060
CONSERVATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611-4612	Admin. & Purch. of Nat. Resources	1,070			1,070
4619	Other Conservation				
4631-4632	REDEVELOPMENT & HOUSING	950,805			950,805
4651-4659	ECONOMIC DEVELOPMENT	8,000			8,000
DEBT SERVICE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Princ.- Long Term Bonds & Notes	100,000			100,000
4721	Interest-Long Term Bonds & Notes	217,050		(150,000)	67,050
4723	Int. on Tax Anticipation Notes				
4790-4799	Other Debt Service				

2190119

0

(150,000)

20401

Default Budget - Town of _____ FY _____

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
	CAPITAL OUTLAY	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land				
4902	Machinery, Vehicles & Equipment				
4903	Buildings				
4909	Improvements Other Than Bldgs.				
	OPERATING TRANSFERS OUT	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
	Sewer-	902,816			902,816
	Water-	1,017,231			1,017,231
	Electric-				
	Airport-				
4915	To Capital Reserve Fund	937,998	5,000		942,998
4916	To Exp.Tr.Fund-except #4917				
4917	To Health Maint. Trust Funds				
4918	To Nonexpendable Trust Funds				
4919	To Fiduciary Funds				
	TOTAL	10,686,376	144,744	(284,600)	10,546,520

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
4220-4229	EMT Firefighter Positions	4311	Exeter St Drainage Study
4915	Capital Reserve Cable TV	4721	Debt Service Fire/DPW Bldg

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2008 - 12/31/2008

-- NEWMARKET --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2008000170	THOMPSON, JASON P	NEW BOSTON, NH	STUART, MEGAN M	NEWMARKET, NH	NEWMARKET	NEWMARKET	01/12/2008
2008000335	TREMBLAY, ROBERT C	NEWMARKET, NH	MOSELEY, JODY P	NEWMARKET, NH	NEWMARKET	NEWMARKET	02/10/2008
2008000424	BOYD, JOHN W	NEWMARKET, NH	MACKAY, LAURA L	NEWMARKET, NH	NEWMARKET	MANCHESTER	02/14/2008
2008000620	COLELLA, MICHAEL J	NEWMARKET, NH	ELLIS, JULIE A	NEWMARKET, NH	SEABROOK	SEABROOK	02/29/2008
2008000833	SOUCIE, WAYNE A	NEWMARKET, NH	GREEN, TRACY A	NEWMARKET, NH	NEWMARKET	HAMPTON	03/20/2008
2008001018	TAYLOR, CHRISTOPHER A	EXETER, NH	NELSON, ERICA L	NEWMARKET, NH	EXETER	EXETER	03/30/2008
2008001130	GOLDMAN, ELLIOTT R	NEWMARKET, NH	BARTELL, RACHEL L	EXETER, NH	NEWMARKET	EXETER	04/05/2008
2008001182	CAOQUETTE, ROBERT N	NEWMARKET, NH	PALMER, MARILYN F	NEWMARKET, NH	NEWMARKET	NEWMARKET	04/12/2008
2008001493	BOLAND, TODD M	NEWMARKET, NH	MANTASOOD, NADTHAKARN	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	05/03/2008
2008001509	GITLITZ, KENNETH D	NEWMARKET, NH	DOWLING, KAREN L	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	05/04/2008
2008001757	REYNOLDS, KEVIN M	NEWMARKET, NH	CHAVEZ, MICHELLE Y	NEWMARKET, NH	NEWMARKET	HAMPTON	05/09/2008
2008002149	KANE, MATTHEW A	DOVER, NH	WISWELL, AMANDA C	NEWMARKET, NH	DOVER	EATON	05/17/2008
2008001962	OLIVER, THOMAS N	NEWMARKET, NH	CARRIER, TRACEY L	NEWMARKET, NH	NEWMARKET	MEREDITH	05/24/2008
2008002176	STILSON, ROBERT A	NEWMARKET, NH	FLYNN, STEPHANIE N	NEWMARKET, NH	NEWMARKET	EXETER	05/31/2008
2008002106	SAYASITH, KHAMVONG	NEWMARKET, NH	KHAMVONGSA, VANNALY	NEWMARKET, NH	NEWMARKET	STRATHAM	05/31/2008
2008002175	MALTAIS, RAOUL N	NEWMARKET, NH	DEYETTE, TRACEY L	NEWMARKET, NH	NEWMARKET	NEWFIELDS	06/02/2008
2008002341	RICHARDSON, RAYNOLD M	NEWMARKET, NH	KEEFE, CATHY K	NEWMARKET, NH	NEWMARKET	NEWMARKET	06/07/2008
2008002478	ELLIOTT, RAYMOND R	NEWMARKET, NH	PARRETT, MICHELE R	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	06/07/2008
2008002285	DUBE, ANDREW J	NEWMARKET, NH	BOND, KRISTINA B	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	06/07/2008
2008002569	WEBER, JOSEPH M	NEWMARKET, NH	GONDOS, ENIKO C	NEWMARKET, NH	NEWMARKET	NEWMARKET	06/16/2008
2008002825	EDGERLY, JAYSON A	NEWMARKET, NH	NIGRO, KRISTINA L	FREMONT, NH	NEWMARKET	PORTSMOUTH	06/20/2008
2008002931	VILLARS, WAYNE A	NEWMARKET, NH	SANDERS, CASEY N	AMHERST, NH	AMHERST	KEENE	06/20/2008
2008002775	MALFITANI, JOSEPH C	DURHAM, NH	LANG, MARJORIE A	NEWMARKET, NH	DURHAM	DURHAM	06/21/2008
2008002839	REITAN, MATTHEW D	NEWMARKET, NH	TALBOT, STEPHANIE M	NEWMARKET, NH	NEWMARKET	STRATHAM	06/21/2008
2008002938	LOPATE, CLIFFORD	NEWMARKET, NH	DAVIDSON, BETH D	MANCHESTER, NH	NEWMARKET	MANCHESTER	06/22/2008
2008003105	DOTSON, JASON C	NEWMARKET, NH	WATTS, CHRISTINA L	NEWMARKET, NH	NEWMARKET	MANCHESTER	06/28/2008
2008003038	KOTKOWSKI, SEAN P	NEWMARKET, NH	ROBERTS, JAIME M	NEWMARKET, NH	NEWMARKET	CHOCORUA	06/28/2008
2008003158	YBARRA, TIMOTHY G	NEWMARKET, NH	LABRANCHE, JENNIFER M	NEWMARKET, NH	NEWMARKET	GREENLAND	06/28/2008
2008003437	CSIZMAR, BRADLEY E	NEWMARKET, NH	NEWTON, KIMBERLEY A	NEWMARKET, NH	NEWMARKET	MILFORD	07/05/2008
2008004118	CASTORI, PAUL R	BERGENFIELD, NJ	LOVEDAY, LEA S	NEWMARKET, NH	NEWMARKET	LEE	07/14/2008
2008003846	WELCH, KENNETH M	NEWMARKET, NH	EDGCOMB, KAREN J	NEWMARKET, NH	NEWMARKET	NEWMARKET	07/19/2008
2008004144	PRATTE, DENNIS S	NEWMARKET, NH	WELCH, DARLENE D	NEWMARKET, NH	NEWMARKET	NEWMARKET	07/26/2008
2008004289	BASDEKIS, MATTHEW J	NEWMARKET, NH	JENKINS, LAURA B	NEWMARKET, NH	NEWMARKET	SOMERSWORTH	07/27/2008
2008004428	WOODMAN, PAUL B	NEWMARKET, NH	GRASSE, TARRY A	NEWMARKET, NH	NEWMARKET	NEWMARKET	08/02/2008
2008004357	BARTLETT, BRUCE W	NEWMARKET, NH	CLOUTIER, MICHELE L	NEWMARKET, NH	NEWMARKET	NEWMARKET	08/04/2008
2008004644	CHANTRE, TONY P	NEWMARKET, NH	ARTUS, CAROLYN L	NEWMARKET, NH	NEWMARKET	JACKSON	08/09/2008

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2008 - 12/31/2008

-- NEWMARKET --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2008005021	DAIGLE,BRIAN W	STRATHAM,NH	SMITH,JULIE A	NEWMARKET,NH	STRATHAM	EXETER	08/09/2008
2008004785	TREFRY,IAN W	NEWMARKET,NH	DAVIS,SHERRIE L	NEWMARKET,NH	NEWMARKET	NEWMARKET	08/10/2008
2008004696	FLORE,MARC C	NEWMARKET,NH	DUHAIME,APRIL A	NEWMARKET,NH	NEWMARKET	PORTSMOUTH	08/10/2008
2008005127	PICKERING,MICHAEL L	NEWMARKET,NH	DILLARD,SUSAN D	NEWMARKET,NH	NEWMARKET	PORTSMOUTH	08/16/2008
2008005359	CONNOR,NICHOLAS J	NEWMARKET,NH	GLIDDEN,KRISTEN L	NEWMARKET,NH	NEWMARKET	ROLLINSFORD	08/23/2008
2008005360	COTTON,STEPHEN E	NEWMARKET,NH	COVELL,MELISSA A	NEWMARKET,NH	NEWMARKET	SANBORNTON	08/23/2008
2008005825	STEIGER,MARTIN K	NEWMARKET,NH	CARPENTER,TRACY M	NEWMARKET,NH	NEWMARKET	EXETER	08/30/2008
2008005659	HEATH,JONATHAN R	NEWMARKET,NH	SNOW,LISA J	NEWMARKET,NH	NEWMARKET	DERRY	08/31/2008
2008006174	DESOTO,BRYAN H	MOULTONBOROUGH,NH	PLANTE,CATHY M	NEWMARKET,NH	HAMPTON	HAMPTON	09/13/2008
2008006177	LAPIERRE,RENE G	FARMINGTON,NH	LAYNE,SUSAN P	NEWMARKET,NH	NEWMARKET	NEWMARKET	09/15/2008
2008006191	REES,BRYAN M	NEWMARKET,NH	MESSINA,MARLO M	NEWMARKET,NH	NEWMARKET	NEWMARKET	09/15/2008
2008007275	HERTZLER,GARY W	NEWMARKET,NH	WEBSTER,JOANNA K	NEWMARKET,NH	NEWMARKET	NEWMARKET	09/19/2008
2008006901	SHIRLAND,MATTHEW R	NEWMARKET,NH	STEPHENS,AMANDA M	HAMPTON,NH	HAMPTON	PORTSMOUTH	09/26/2008
2008006816	BIRD,FREDERICK T	NEWMARKET,NH	PELLETIER,KRISTY L	NEWMARKET,NH	NEWMARKET	MANCHESTER	09/27/2008
2008006913	ROY,MARK R	NEWMARKET,NH	HEBERT,SHERYL M	DOVER,NH	DOVER	DOVER	10/01/2008
2008007047	MCBRIDE,DENNIS P	NEWMARKET,NH	TRIST,BARBARA A	NEWMARKET,NH	NEWMARKET	NEWMARKET	10/04/2008
2008007048	MASLOWSKI,JAREK J	NEWMARKET,NH	SOUCY,RACHEL E	NEWMARKET,NH	NEWMARKET	HAMPTON	10/04/2008
2008007175	PAGE,WILLIAM R	NEWMARKET,NH	LILLY,MICHELLE A	NEWMARKET,NH	NEWMARKET	DERRY	10/04/2008
2008007362	BUJNO,DAVID J	NORTHWOOD,NH	BYRNE,EILEEN R	NEWMARKET,NH	NORTHWOOD	NORTHWOOD	10/11/2008
2008007396	SANTANA,DAMIAN L	NEWMARKET,NH	MCGINLEY,LAUREN E	NEWMARKET,NH	EXETER	EXETER	10/11/2008
2008007448	PARISH,ROBERT C	NEWMARKET,NH	CLOSS,TRICIA-MARIE	NEWMARKET,NH	NEWMARKET	DURHAM	10/12/2008
2008007314	MOORE,BENJAMIN G	NEWMARKET,NH	JAFFE,JANINE E	NEWMARKET,NH	NEWMARKET	NEWMARKET	10/14/2008
2008007734	DESILETS,CURTIS D	NEWMARKET,NH	MCCLEARY,ERIN	NEWMARKET,NH	NEWMARKET	MOULTONBOROUGH	10/18/2008
2008007645	FEDDERLY,JEREMY C	NEWMARKET,NH	PIGEON,JUSTINE E	NEWMARKET,NH	NEWMARKET	DERRY	10/18/2008
2008007903	STAPLES,TIMOTHY R	NEWMARKET,NH	BERNARD,EMILY J	NEWMARKET,NH	NEWMARKET	LEE	10/19/2008
2008007739	BURGESS,PATRICK S	LEE,NH	KNOX,SHAUNA L	NEWMARKET,NH	MADBURY	DURHAM	10/21/2008
2008007857	KNOWLES,TIMOTHY W	NEWMARKET,NH	HUSS,KATHERINE O	LEE,NH	NEWMARKET	HAMPTON FALLS	10/25/2008
2008007834	DUHAIME,BRIAN R	NEWMARKET,NH	MORGAN,MARCY E	NEWMARKET,NH	NEWMARKET	RYE	10/26/2008
2008008072	MORSE,BENJAMIN W	NEWMARKET,NH	SCHULTEN,ELIZABETH S	NEWMARKET,NH	NEWMARKET	KENSINGTON	10/31/2008
2008008016	CARTER,MICHAEL A	LAWRENCE,MA	LONG,LISA E	NEWMARKET,NH	NEWMARKET	EXETER	11/01/2008
2008008236	RICHARDS,CRAIG M	NEWMARKET,NH	SHORT,LINDSAY G	NEWMARKET,NH	NEWMARKET	DOVER	11/08/2008
2008008340	HISLOP,CHRISTOPHER W	NEWMARKET,NH	DURKEE,LEIGH E	NEWMARKET,NH	NEWMARKET	DURHAM	11/16/2008
2008008463	CAVERNO,PETER A	NEWMARKET,NH	LOCKE,JESSICA E	DOVER,NH	DOVER	ALBANY	11/21/2008
2008008450	BURKE,EDWARD J	NEWMARKET,NH	ROULEAU,PATRICE	NEWMARKET,NH	CONWAY	CONWAY	11/22/2008
2008008413	POLYCHRONIS,THOMAS	DOVER,NH	ELDRIDGE,DARLENE C	NEWMARKET,NH	NEWMARKET	DURHAM	11/22/2008
2008008430	MORECROFT,ANDREW F	NEWMARKET,NH	HOGUE,THERESA R	NEWMARKET,NH	NEWMARKET	NEWMARKET	11/25/2008

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2008 - 12/31/2008

-- NEWMARKET --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2008008517	KLIMAN,ARTHUR W	NEWMARKET,NH	MANOFF,DEBBIE	NEWMARKET,NH	EPPING	EPPING	11/28/2008
2008008521	HUTCHINSON,DAVID A	NEWMARKET,NH	LONG,EILEEN M	NEWMARKET,NH	NEWMARKET	JACKSON	11/29/2008
2008008562	SIRIVONG,KEITH	NEWMARKET,NH	SOUPHANKHAISY,SENGDEU	NEWMARKET,NH	NEWMARKET	STRATHAM	12/06/2008
2008008669	BASTON,SCOTT A	WELLS,ME	MILLER,STACY A	NEWMARKET,NH	NEWMARKET	NEWMARKET	12/14/2008
2008008675	CAUDLE,RYAN P	NEWMARKET,NH	PULLI,TIFFANY L	NEWMARKET,NH	NEWMARKET	NEWMARKET	12/18/2008

Total number of records 77

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT CIVIL UNION REPORT

01/01/2008 - 12/31/2008

-- NEWMARKET --

SFN	Person A Name	Person A Residence	Person B Name	Person B Residence	Town of Issuance	Place of Civil Union	Date of Civil Union
2008000003	EMMETT, LOUISE E	NEWMARKET, NH	DEFEO, ELIZABETH J	NEWMARKET, NH	NEWMARKET	NEWMARKET	01/01/2008
2008000117	MOORHEAD, CARI A	NEWMARKET, NH	WYMAN, CYNTHIA J	NEWMARKET, NH	NEWMARKET	NEWMARKET	01/11/2008
2008000306	BENEDICT, SHANNON L	NEWMARKET, NH	ROWLETT, BLAIR A	NEWMARKET, NH	NEWMARKET	ALBANY	05/02/2008
2008000438	GLIDDEN, CINDY L	NEWMARKET, NH	ROBINSON, MELISSA A	NEWMARKET, NH	NEWMARKET	NEWMARKET	07/30/2008
2008000565	DE LARA, JEREMY C	NEWMARKET, NH	WAUGH, JAMES H	NEWMARKET, NH	NEWMARKET	DERRY	10/19/2008
2008000601	GILLUM, DAVID R	NEWMARKET, NH	THAYER, JOSHUA L	NEWMARKET, NH	NEWMARKET	NEWMARKET	11/28/2008

Total number of records 6

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2008-12/31/2008

--NEWMARKET--

SFN	Child's Name	Date Of Birth	Place Of Birth	Father's Name	Mother's Name
2008000081	CANTARA, CALEB JEFFREY	01/01/2008	DOVER, NH	CANTARA, JEFFREY	CANTARA, RENEE
2008000200	DURANT, COLTON ROBERT	01/03/2008	EXETER, NH	DURANT, GREGORY	DURANT, HEATHER
2008001192	MANSFIELD, BRODIE SPENCER	01/08/2008	STRATHAM, NH	MANSFIELD, JASON	MANSFIELD, SARAH
2008000920	BLAIR, SOPHIA LAUREL	01/27/2008	DOVER, NH	BLAIR, GARRETT	BLAIR, MONIQUE
2008001951	STAPLES, AIDEN JAMES	02/04/2008	EXETER, NH	STAPLES, TIMOTHY	BERNARD, EMILY
2008001348	DIPIPPA, SOPHIA PALMERA	02/05/2008	EXETER, NH	DIPIPPA, RICHARD	LARSON-DIPIPPA, ELIZABETH
2008001714	YIM, SIENNA SKYE	02/14/2008	EXETER, NH	YIM, SONTRA	YIM, LAURA
2008001938	LESSARD, KELSEY MEESHA	02/21/2008	EXETER, NH	LESSARD, SCOTT	LESSARD, JAMIE
2008002045	HYNDS, BRETT DANIEL	02/25/2008	PORTSMOUTH, NH	HYNDS, DANIEL	HYNDS, CRYSTAL
2008002434	TREMBLAY, ETHAN DAVID KENNETH	02/27/2008	EXETER, NH	TREMBLAY, DAVID	TREMBLAY, REBECCA
2008002030	BEGNOCHE, GALEN THOMAS	02/29/2008	DOVER, NH	BEGNOCHE, MATTHEW	BEGNOCHE, AMY
2008003158	GOUIN, PERRY ZOEL	03/11/2008	EXETER, NH	GOUIN, RICHARD	PRONYCH, GILDA
2008003162	TREFRY, AIDEN BRADLEY	03/12/2008	EXETER, NH	TREFRY, IAN	DAVIS, SHERRIE
2008003327	BOWDEN, MAEVE ANNABELLE	03/23/2008	EXETER, NH	BOWDEN, KYLE	BOWDEN, DAWN
2008003326	HOFFMAN, REILLY CAMERON	03/23/2008	EXETER, NH	HOFFMAN, ERIC	HOFFMAN, SARAH
2008003034	VALCANCICK, KEVIN JAMES	03/26/2008	PORTSMOUTH, NH	VALCANCICK, JOSEPH	VALCANCICK, AMY
2008003171	HEIDENREICH, CONNOR WILLIAM	03/30/2008	DOVER, NH	HEIDENREICH, JEREMY	HEIDENREICH, MEGAN
2008003382	FRANCOIS, AKEELAH JINETTE	04/05/2008	DOVER, NH	FRANCOIS, EVANS	TYLER, TANZE
2008003795	ROBERTS, OLIVER PHILIP	04/13/2008	EXETER, NH	ROBERTS, MORGAN	ROBERTS, KATHERINE
2008003663	MCCLELLAN, OWEN BRADY	04/13/2008	DOVER, NH	MCCLELLAN, KRAIG	MCCLELLAN, BRITTANY
2008003560	HOFFMANN, TREVOR MICHAEL	04/14/2008	MANCHESTER, NH	HOFFMANN, ERIK	HOFFMANN, SARAH
2008004303	MULLIGAN, ADELE JESSICA	04/18/2008	PORTSMOUTH, NH	MULLIGAN, BILLIE	BRADFORD-MULLIGAN, PAMELA
2008003798	REAVIS, CALEB JOHN	04/18/2008	EXETER, NH		DOUGLAS, KATHRINE
2008004298	MCKINNEY, ADDYSEN ELIZABETH	04/18/2008	PORTSMOUTH, NH	MCKINNEY, JASON	MCKINNEY, CHRISTINE
2008004317	HUNTINGTON, DANIEL PHILLIP	04/22/2008	PORTSMOUTH, NH	HUNTINGTON, JASON	HUNTINGTON, LAURA
2008004411	GEYER, CHARLOTTE ELIZABETH	04/23/2008	EXETER, NH	GEYER, MICHAEL	GEYER, CATHERINE
2008004367	COPELAND, CHRISTEPHER WILLIAM	04/24/2008	PORTSMOUTH, NH	COPELAND, WILLIAM	MASTROIANNI, REBECCA
2008004927	MITCHELL, BECKETT TAYLOR	05/05/2008	EXETER, NH	MITCHELL, JOHN	MITCHELL, LINDSEY
2008004569	ATKINSON, SAWYER MICHAEL	05/05/2008	DOVER, NH	ATKINSON, TIMOTHY	ATKINSON, ELIZABETH
2008005199	FIELDSSEND, BROOKE MARIE	05/08/2008	EXETER, NH	FIELDSSEND, DEREK	FIELDSSEND, JENNIFER
2008005381	PERDUE, LAUREN KYLAR	05/16/2008	EXETER, NH	PERDUE, MARK	HOULE, JUSTINA
2008005137	DONAHUE, MOLLY ELAINE	05/19/2008	DOVER, NH	DONAHUE, PAUL	DONAHUE, JENNIFER
2008005630	DANIS, LILLIE JEAN	05/21/2008	EXETER, NH	DANIS, JOSHUA	DANIS, HOLLIE
2008005632	JABRE, HAYVIN LEE	05/23/2008	EXETER, NH	JABRE, TRISTAN	JABRE, RYANN
2008005708	STEVENS, KAILEY VANESSA	05/24/2008	EXETER, NH	STEVENS, JEFFREY	STEVENS, KATHERINE
2008006024	BUTLER, SHAY RYAN	05/24/2008	EXETER, NH	BUTLER, SETH	BUTLER, CATHERINE
2008006027	LEBLANC, MACKENZIE LYNN	05/30/2008	EXETER, NH	LEBLANC, BENJAMIN	ROE, MELISSA

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2008-12/31/2008

--NEWMARKET--

SFN	Child's Name	Date Of Birth	Place Of Birth	Father's Name	Mother's Name
2008006099	PATEL,ARYA	06/02/2008	EXETER,NH	PATEL,MANISHKUMAR	PATEL,PRITI
2008006816	DAIGNAULT,BROOKELYN DAKOTA	06/02/2008	EXETER,NH	DAIGNAULT,RONALD	BELL,ARIANA
2008006963	PHOUMMAVONG,XAYYAVONG TROY	06/07/2008	EXETER,NH	PHOUMMAVONG,SIRIXAY	PHOUMMAVONG,VONGPHACHAN
2008006824	BOYD,GRANT ERIC	06/10/2008	EXETER,NH	BOYD,JOHN	MACKAY,LAURA
2008006823	LANGLOIS,GIANNA MARIE	06/10/2008	EXETER,NH	LANGLOIS,JOSHUA	COWLES,CASIE
2008006827	MORGAN,RYAN VAUGHAN	06/11/2008	EXETER,NH	MORGAN,HALLOWELL	MORGAN,SARAH
2008006878	RAMIREZ,LAUREN ALEXIS	06/17/2008	EXETER,NH	RAMIREZ,ALEXANDRE	RAMIREZ,JULIE
2008006631	WHITE,ROSE LILLY	06/19/2008	PORTSMOUTH,NH	WHITE,MATTHEW	WHITE,KATE
2008007301	KENDRICK,KARMIN DIANNE	06/19/2008	EXETER,NH	KENDRICK,KENT	NEWCOMB,ANGEL
2008006813	BECKLES,AMAYA NINA	06/20/2008	EXETER,NH	BECKLES,AKINI	BECKLES,CHANPHENG
2008006469	TOBIN,WILLIAM JAMES	06/20/2008	DOVER,NH	TOBIN,KEVIN	TOBIN,MARIE
2008007302	VILLA,GENEVIEVE FAITH	06/26/2008	EXETER,NH	VILLA,ISIDRO	DOMINQUEZ,DAMARIS
2008007349	CALLANDER,TYLER PRESTON	06/27/2008	PORTSMOUTH,NH	CALLANDER,PRESTON	CALLANDER,RACHEL
2008007479	ORTINS,THOMAS ROBERT	07/02/2008	EXETER,NH	ORTINS,ROBERT	ORTINS,AMY
2008007448	BOWLEY,MATTHEW GRAY	07/04/2008	EXETER,NH	BOWLEY,MATTHEW	BOWLEY,ASHLEY
2008006890	JERNIGAN,MATTHEW RANDRUP	07/05/2008	DOVER,NH	JERNIGAN,DAVID	JERNIGAN,CAMILLA
2008007773	PERRY,ALLIE ROSE	07/07/2008	EXETER,NH	PERRY,WILLIAM	PERRY,LARINA
2008007774	COSTIGAN,ISABELLE ANNA	07/07/2008	EXETER,NH	COSTIGAN,MICHAEL	COSTIGAN,JESSICA
2008008127	BROWN,CARTER BENJAMIN	07/16/2008	EXETER,NH	BROWN,ERIC	BROWN,AMY
2008008125	MCGRAW,ROWAN JOSEPH	07/17/2008	EXETER,NH	MCGRAW,DANIEL	MCGRAW,KELLY
2008007964	BALDI,JACOB STEPHEN	07/27/2008	PORTSMOUTH,NH	BALDI,JOHN	BALDI,PATRICIA
2008008370	BOND,JACOB MICHAEL	07/31/2008	EXETER,NH		BOND,HEATHER
2008008369	RIGGIO,ETHAN MICHAEL	07/31/2008	EXETER,NH	RIGGIO,KYLE	RIGGIO,JENNIFER
2008008372	COLE,MAIA CONSTANCE	08/01/2008	EXETER,NH	COLE,BENJAMIN	COLE,SHANNON
2008008776	CHASE,BRANNEN ROBERT	08/05/2008	EXETER,NH	CHASE,TIMOTHY	TUFTS,MANDY
2008008786	NIEMANN,GRETA JOSEPHINE	08/10/2008	EXETER,NH	NIEMANN,JAMES	NIEMANN,JULIE
2008008787	ROGERS,NORA MAE	08/11/2008	EXETER,NH	ROGERS,JOSHUA	ROGERS,M LYNN
2008008788	MARSHALL,ELIZABETH SUZANNE	08/12/2008	EXETER,NH	MARSHALL,BRIAN	SANBORN MARSHALL,REBECCA
2008009296	TIBBETTS,ISABELLA CRYSTAL	08/30/2008	PORTSMOUTH,NH	TIBBETTS,CHAD	TIBBETTS,AMBER
2008009482	RACZEK,KYRA ABIGAIL	09/02/2008	EXETER,NH	RACZEK,JOHN	RACZEK,LYNDA
2008009342	FOREST,CARADEN ALYSA	09/03/2008	EXETER,NH	FOREST,JEREMY	FOREST,CANTRECE
2008009327	DOW,STEVEN DOUGLAS	09/03/2008	DOVER,NH	DOW,STEVEN	CARLETON DOW,AMY
2008010032	AHUMADA,AVERY PEARL	09/14/2008	EXETER,NH	AHUMADA,CESAR	AHUMADA,JULIA
2008010023	WEED,KAYLIE MADISON	09/15/2008	EXETER,NH	WEED,RICHARD	GLASS,JESSICA
2008010215	WIZWER,DAVID SAM	09/19/2008	PORTSMOUTH,NH	WIZWER,SETH	WIZWER,RACHAEL
2008010603	TOOMIRE,NAOMI LEIGH	09/29/2008	EXETER,NH	TOOMIRE,ERIC	TOOMIRE,MAUREEN
2008010637	NJOKU,DAVID CHINEDU	09/30/2008	EXETER,NH	NJOKU,IKECHUKWU	NJOKU,DAWN

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2008-12/31/2008

--NEWMARKET--

SFN	Child's Name	Date Of Birth	Place Of Birth	Father's Name	Mother's Name
2008010813	GAUTREAUX,LUCIEN HENRI	10/02/2008	EXETER,NH	GAUTREAUX,MARK	GAUTREAUX,AMANDA
2008010841	DUFFY TRIAL,JULIE-ANN MARIE	10/11/2008	DOVER,NH	TRIAL,MATTHEW	DUFFY,HAILEY
2008011364	LI,JINGYI	10/16/2008	EXETER,NH	LI,ZHENGMAO	CHEN,YUCHEN
2008011499	SMITH,MALIA JOY	10/17/2008	EXETER,NH	SMITH,JOSEPH	HOPKINS-SMITH,COLLEEN
2008011016	MCGUIRK,DEXTER JAMES	10/18/2008	DOVER,NH	MCGUIRK,CLAYTON	NICHOLSON,AMY
2008011618	VINCENT,MARK JAMES	10/22/2008	EXETER,NH	VINCENT,SCOTT	VINCENT,LAURA
2008011792	PETO,ARWEN GRACE	10/26/2008	EXETER,NH	PETO,JOSEPH	PETO,KRISTIN
2008011802	CURTIS,COLBY STEPHEN	10/31/2008	EXETER,NH	CURTIS,JOSEPH	LAMATTINA,JENNIE
2008011692	DONALDSON,IAN WILLIAM	11/04/2008	DOVER,NH	DONALDSON,SEAN	ROSS DONALDSON,ANDREA
2008012246	SAKSENA,EESHA DEVIKA	11/04/2008	EXETER,NH	SAKSENA,SACHIN	SAKSENA,MANSI
2008012248	REMILLARD,JAMES DAVID	11/06/2008	EXETER,NH	REMILLARD,KEITH	REMILLARD,BRIDGET
2008012538	DOWNING,CODY JOSEPH	11/24/2008	EXETER,NH	DOWNING,BRIAN	DOWNING,HEATHER
2008012685	VAZQUEZ,MATTHEW ROYAL	11/26/2008	EXETER,NH	VAZQUEZ,RAMON	VAZQUEZ,JACLYN
2008012686	VAZQUEZ,XAVIER LUIS	11/26/2008	EXETER,NH	VAZQUEZ,RAMON	VAZQUEZ,JACLYN
2008012756	SNOW,CONNOR ADAM	11/28/2008	PORTSMOUTH,NH	SNOW,TROY	SNOW,ELIZABETH
2008012704	LEHILALI,ALIAH ROSE	12/04/2008	EXETER,NH		ABRAHAMS,REBECCA
2008013588	MATTHEWS,BLAINE CLIFTON	12/25/2008	PORTSMOUTH,NH	MATTHEWS,CASEY	RICHTER,CYDNEY
2008013592	DHARIWAL,SARBESHWAR SINGH	12/26/2008	PORTSMOUTH,NH	SINGH,BALBIR	KAUR,SATINDER

Total number of records 92

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2008 - 12/31/2008

--NEWMARKET, NH --



SFN	Decedent's Name	Death Date	Death Place	Father's Name	Mother's Maiden Name	Military
2008000377	DYER, FRED	01/15/2008	NEWMARKET	DYER, JOSEPH	GROTON, ATHALEE	Y
2008000511	BRIDIGUM, JOHN	01/21/2008	BRENTWOOD	BRIDIGUM, JOSEPH	HUMMEL, AGNES	N
2008000612	DEMERS, BEATRICE	01/23/2008	EXETER	LABONTE, FREDERICK	OLSZANOWSKI, MARY	N
2008000693	MORIARTY, THOMAS	01/25/2008	NEWMARKET	MORIARTY, MAURICE	COCORAN, ANGELINA	Y
2008000954	MOORE, MARY	02/04/2008	BRENTWOOD	GERVAIS, CHARLES	BARR, ALICE	N
2008001040	PETIT, PAUL	02/06/2008	NEWMARKET	PETIT, OLIVER	PLANTE, ANTOINETTE	N
2008001386	MORRISON, BETTY	02/20/2008	PORTSMOUTH	ZIMMERMAN, FLOYD	WELKER, BEULAH	N
2008001656	GAINER, HUBERT	02/28/2008	NEWMARKET	GAINER, WILLIAM	CSUPECZ, KATALIN	Y
2008001655	RYPMA, PAULA	02/29/2008	NEWMARKET	EATON, OSCAR	BELANGER, ROSE	N
2008001728	ATHERTON SR, BRUCE	03/01/2008	FREMONT	ATHERTON, FOREST	SMITH, MARJORIE	Y
2008001886	CARPENTER, JOHN	03/07/2008	MANCHESTER	CARPENTER, JESSE	LAMIE, ANNE	Y
2008001984	BOLAND, BARBARA	03/09/2008	DOVER	GAVIN, JOSEPH	BALFOUR, HELEN	N
2008002477	MOREAU, ELIZABETH	03/27/2008	DOVER	CHIPMAN, CARL	DENNETT, ESTHER	N
2008002498	LEBLANC, ANTHONY	03/27/2008	DOVER	LEBLANC, DENIS	AUBREY, EDWARDINA	N
2008002647	FEGAN, CLAYTON	04/01/2008	PORTSMOUTH	FEGAN, WILLIAM	GORDON, HELEN	Y
2008002668	GROSIK, PAUL	04/01/2008	NEWMARKET	GROSIK, FRANK	RUTYNA, ELEANORE	Y
2008003012	FLESZAR, RAYMOND	04/10/2008	EXETER	FLESZAR, ADAM	KOTOWSKA, IRENA	N
2008003007	VACHON, ALICE	04/11/2008	BRENTWOOD	LABONTE, DESIRE	JULIEN, LEA	N

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2008 - 12/31/2008

--NEWMARKET, NH --

SFN	Decedent's Name	Death Date	Death Place	Father's Name	Mother's Maiden Name	Military
2008003436	BOUCHARD SR, THOMAS	04/28/2008	NEWMARKET	BOUCHARD, ELI	BOUCHARD, AMELIA	Y
2008003920	WEEKS, GENEVIE	05/16/2008	NEWMARKET	BACON, GEORGE	JACKSON, EVA	N
2008004144	NICHOLS, RICHARD	05/25/2008	EXETER	NICHOLS, EDMOND	COTE, PAULINE	N
2008004395	SCAMPORINO, EGIDIO	05/29/2008	EXETER	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
2008004970	MASSARO, JOYCE	06/19/2008	EXETER	SEVIGNY, GEORGE	LEMPKE, GAY	N
2008005013	DZIEDZIC, ROBERT	06/24/2008	DOVER	DZIEDZIC, JACOB	SALWA, MARY	Y
2008005432	WITHAM, EILEEN	07/12/2008	EXETER	HOWCROFT, DONALD	NUTTING, ELIZABETH	N
2008005529	CROSSON, HELEN	07/13/2008	NEWMARKET	HACKETT, JOHN	CARTER, GERTRUDE	N
2008005563	GROUX, EVELYN	07/14/2008	BRENTWOOD	COMCOWICH, JOHN	KEENAN, HELEN	N
2008005840	BOGAN, REINETTE	07/27/2008	NEWMARKET	COMTOIS SR, PAUL	WHEELER, EDITH	N
2008005903	LAMME, HELEN	07/29/2008	DURHAM	MAKI, JOHN	LEHTO, ANNIE	N
2008006161	TOLAND, PAUL	08/07/2008	DOVER	TOLAND, REGINALD	MAZALAUSKI, AMELIA	N
2008006447	MURPHY, NANCY	08/17/2008	NEWMARKET	BECKER, VERNON	FULLER, ELMA	N
2008006424	LAVERTUE, FRANCES	08/18/2008	BRENTWOOD	WILSON, WILLIAM	HALL, EDITH	N
2008007056	WILLIAMS, FREDERICK	09/09/2008	DOVER	WILLIAMS, OTIS	CHANEY, EVA	Y
2008007073	MIESOWICZ, CHARLES	09/13/2008	EXETER	MIESOWICZ, ANDREW	MACHNIK, KATHERINE	Y
2008007259	JACOBSEN, RALPH	09/20/2008	MANCHESTER	JACOBSEN, IVER	TUCKERMAN, PHYLLIS	Y
2008007570	BATEMAN, NANCY	09/30/2008	NEWMARKET	DAWES, HAROLD	KING, ALICE	N

DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2008 - 12/31/2008

--NEWMARKET, NH --

SFN	Decedent's Name	Death Date	Death Place	Father's Name	Mother's Maiden Name	Military
2008007932	PUCHLOPEK, ELAINE	10/14/2008	DOVER	GODDARD, WILLIAM	GAGNON, CORA	N
2008008106	SMITH, THELMA	10/19/2008	NEWMARKET	SMITH, GEORGE	DEMERRITT, GLADYS	N
2008008114	WILLETTE, AURORA	10/21/2008	EXETER	MEDORE, ARTHUR	OUELLETTE, MELVINA	N
2008008299	WOJNAR, DENNIS	10/26/2008	MANCHESTER	WOJNAR, STANLEY	BOUCHER, BERTHA	Y
2008008254	DUTKA, AMELIA	10/27/2008	BRENTWOOD	DUTKA, PAUL	PRAJZNER, MARY	N
2008008479	SEAVEY, ROGER	11/02/2008	EXETER	SEAVEY, HAROLD	SMITH, RENA	Y
2008008699	BRESIDESKI, STANLEY	11/09/2008	EXETER	BRESIDESKI, JOSEPH	JAKBOWSKI, ANNA	Y
2008008799	ARSENAULT, JOSEPH	11/13/2008	DOVER	ARSENAULT, THEODORE	ARSENAULT, ANTONINE	N
2008009497	SAWTELLE, ANTKE	12/04/2008	NEWMARKET	DIK, WILKE	SACKHOFF, ANNA	N
2008009856	GREENWOOD SR, RICHARD	12/19/2008	PORTSMOUTH	GREENWOOD, CHARLES	BURNHAM, EDNA	Y
2008009897	BENGERT, MARGARET	12/25/2008	NEWMARKET	BENGERT, EDGAR	MORGAN, MARGARET	N

Total number of records 47

TOWN OF NEWMARKET, NEW HAMPSHIRE

Management Letter

For the Year Ended June 30, 2008

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To the Town Council
Town of Newmarket, New Hampshire

In planning and performing our audit of the financial statements of the Town of Newmarket, New Hampshire, as of and for the year ended June 30, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's of Newmarket's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

This communication is intended solely for the information and use of management, the Town Council, and others within the Organization, and is not intended to be and should not be used by anyone other than these specified parties.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Melanson, Heath + Company P.C.

Nashua, New Hampshire

March 17, 2009

OPENING REMARKS:

We would like to commend the Town for making improvements in the internal control processes in various departments and in its efforts to resolve most prior year management letter comments. Specifically, the following prior year recommendations were resolved or substantially resolved as of the time of our fiscal year 2008 audit fieldwork:

- Improve Cash Reconciliation Procedures
- Improve Controls Over Town Credit Cards
- Develop Departmental Receipt Policies and Procedures
- Comply With IRS Employee vs. Independent Contractor Requirements
- Formalize Fraud Policy and Periodically Discuss Fraud Prevention With Employees
- Investigate Health Fund Deficit
- Prepare Proof of Budget
- Re-Sort Trustees of Trust Fund Report
- Implement Internal Control Improvements Over Preparation of Financial Statements
- Document Components of Internal Control
- Establish Internal Audit Function

The following section summarizes other prior year recommendations that have not yet been fully implemented.

PRIOR YEAR RECOMMENDATIONS:

1. Establish Formal General Ledger Reconciliation Procedures

Prior Year Issue:

In the prior year we recommended the Town establish formal general ledger reconciling procedures over cash, receivables, due from/to accounts, withholdings, and interfund transfer accounts.

Current Year Status:

The 2008 general ledger was significantly improved over the prior year. Most accounts were properly balanced, however, interfund transfer and withholding accounts were not reconciled.

Further Action Required:

We again recommend the Town continue to improve the overall general ledger reconciliation process by specifically reconciling withholding and interfund transfer accounts.

Town's Response:

We have already implemented a reconciliation procedure for interfund and withholding accounts beginning in February 2009. These accounts were reconciled and forwarded to Melanson & Heath for review and approval.

2. Follow or Revise Purchasing Policy

Prior Year Issue:

In the prior year we recommended the Town either follow or formally revise the existing purchasing policies. This will improve documented oversight and control over Town disbursements.

Current Year Status:

In our testing of disbursements we noted one purchase for \$ 16,000 which was not formally bid as required.

Further Action Required:

We again recommend the Town take action to assure all purchases follow the required procurement policies.

Town's Response:

The purchase in question was for mosquito control services. The Town of Newmarket has been using the same vendor for several years and as a result has not gone out to bid to other vendors because the permit process for this type of service is cumbersome. The Town Council has been made aware of and approved the use of this vendor. A more formal process will be put in place to account for this type of situation.

3. Establish Administrative Regulations

The Town does not maintain formalized regulations to provide departments with documented guidance over certain administrative policies and pro-

cedures. As a result, inconsistencies may exist between departments with respect to such issues.

Prior Year Issue:

In the prior year we recommended the Town develop formal regulations to provide current guidance over administrative policies and procedures including:

- Cell phone use
- Employee incentives/bonus'/rewards
- Use of Town vehicles
- Insurance requirements on personal vehicles used on Town business

Current Year Status:

The Town has not yet formalized policies over these administrative areas.

Further Action Required:

We recommend these policies be formally established and implemented.

Town's Response:

During the remainder of 2009 the Town will work to implement a policy for cell phone use, employee incentives/bonuses/rewards, and insurance requirements on personal vehicles used.

CURRENT YEAR RECOMMENDATIONS:

4. Establish FTC "Red Flag" Security Documentation

To combat the growing problem of identity theft, the Federal Trade Commission (FTC) issued new "Red Flag" rules that apply to all municipalities that have utility accounts such as water, sewer or electricity. Municipalities have until May 1, 2009, to have written programs to identify, detect, and respond to patterns, practices, or specific activities – known as red flags – that could indicate identity theft. Examples of red flags include alerts, notifications, or warnings from a consumer reporting agency, forged or inconsistent customer identifying information, as well as many other examples described in the FTC rules.

We recommend the Town establish the Red Flag documentation by the May 1, 2009 deadline to assure compliance with this new Federal requirement.

The rules can be found at:

www.ftc.gov/os/fedreg/2007/november/071109redflags.pdf

Town's Response:

The Town of Newmarket will be drafting a Red Flag Policy during the next month in order to comply with regulations established by the Federal Trade Commission.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2008

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MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

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Nashua, NH 03063-1301

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INDEPENDENT AUDITORS' REPORT

To the Town Council
Town of Newmarket, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newmarket, New Hampshire, as of and for the year ended June 30, 2008, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Newmarket's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newmarket, as of June 30, 2008, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of

America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
March 17, 2009

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Newmarket, we offer readers this narrative overview and analysis of the financial activities of the Town of Newmarket for the fiscal year ended June 30, 2008.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The business-type activities include water treatment, wastewater treatment, solid waste, and parking activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for water treatment, wastewater treatment, solid waste, parking, and recreation revolving operations.

Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. Specifically, internal service funds are used to account for self-insured employee health programs. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water treatment, wastewater treatment, solid waste, and parking operations, all of which are considered to be major funds.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements. The notes provide additional information that are essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 68,511,615 (i.e., net assets), a change of \$ 2,187,251 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 8,173,112, a change of \$ (1,503,246) in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 1,009,285, a change of \$ 478,717 in comparison with the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$ 3,961,561, a change of \$ (369,039) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	Governmental Activities		Business-Type Activities		Total	
Current and other assets	\$ 18,726,583	\$ 17,414,994	\$ 2,409,069	\$ 2,011,783	\$ 21,135,652	\$ 19,426,757
Capital assets	53,279,099	51,430,420	5,989,098	6,453,781	59,248,197	57,884,201
Total assets	72,005,682	68,845,414	8,378,167	8,465,544	80,383,849	77,310,958
Long-term liabilities	3,143,008	3,360,073	1,340,689	1,540,763	4,483,697	4,900,836
Other liabilities	9,239,400	8,085,162	(1,850,863)	(1,999,404)	7,388,537	6,085,758
Total liabilities	12,382,408	11,445,235	(510,174)	(458,641)	11,872,234	10,986,594
Net assets:						
Invested in capital assets, net of related debt	52,865,925	51,838,174	5,513,411	5,804,056	58,179,336	57,642,230
Restricted	3,701,033	3,467,074	-	-	3,701,033	3,467,074
Unrestricted	3,256,316	2,094,931	3,374,930	3,120,129	6,631,246	5,215,060
Total net assets	\$ 59,823,274	\$ 57,400,179	\$ 8,888,341	\$ 8,924,185	\$ 68,511,615	\$ 66,324,364

CHANGES IN NET ASSETS

	Governmental Activities		Business-Type Activities		Total	
Revenues:						
Program revenues:						
Charges for services	\$ 1,308,212	\$ 1,061,685	\$ 1,946,796	\$ 1,732,280	\$ 3,255,008	\$ 2,793,975
Operating grants and contributions	228,850	180,065	82,318	109,838	311,168	289,903
Capital grants and contributions	1,348,807	898,621	-	-	1,348,807	898,621
General revenues:						
Property taxes	5,080,295	4,499,716	-	-	5,080,295	4,499,716
Motor vehicle permits	1,236,732	1,205,164	-	-	1,236,732	1,205,164
Penalties and interest on taxes	152,529	3,477	-	-	152,529	3,477
Grants and contributions not restricted to specific programs	717,180	640,872	-	-	717,180	640,872
Investment income	500,865	608,632	61,228	46,058	562,093	654,880
Miscellaneous	5,498	90,214	-	5,015	5,498	95,229
Total revenues	10,578,968	9,188,446	2,090,342	1,893,201	12,669,310	11,081,647
Expenses:						
General government	2,773,175	2,722,807	-	-	2,773,175	2,722,807
Public safety	1,507,054	1,365,883	-	-	1,507,054	1,365,883
Highway and streets	2,048,168	1,493,812	-	-	2,048,168	1,493,812
Welfare	165,426	155,791	-	-	165,426	155,791
Library and recreation	668,189	660,877	-	-	668,189	660,877
Conservation	106,211	11,562	-	-	106,211	11,562
Economic development	5,350	516	-	-	5,350	516
School district impact fee	109,420	-	-	-	109,420	-
Interest expense	121,560	128,798	-	-	121,560	128,798
Miscellaneous	841,135	792,981	-	-	841,135	792,981
Water services	-	-	746,612	547,483	746,612	547,483
Sewer services	-	-	961,231	930,819	961,231	930,819
Solid waste services	-	-	431,347	378,356	431,347	378,356
Total expenses	8,345,688	7,333,027	2,139,190	1,856,658	10,484,878	9,189,685
Change in net assets before transfers and permanent fund contributions						
	2,233,280	1,855,419	(48,848)	36,543	2,184,432	1,891,962
Interfund	(13,004)	(184,550)	13,004	184,550	-	-
Permanent fund contributions	2,819	72,865	-	-	2,819	72,865
Change in net assets	2,223,095	1,743,734	(35,844)	221,093	2,187,251	1,964,827
Net assets - beginning of year	57,400,179	55,656,445	8,924,185	8,703,092	66,324,364	64,359,537
Net assets - end of year	\$ 59,623,274	\$ 57,400,179	\$ 8,888,341	\$ 8,924,185	\$ 68,511,615	\$ 66,324,364

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 68,511,615, a change of \$ 2,187,251 from the prior year.

The largest portion of net assets, \$ 58,179,336, reflects our investment in capital assets (e.g., land, buildings, infrastructure, and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$ 3,701,033 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 6,631,246 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ 2,223,095. Key elements of this change are as follows:

General fund operations, as discussed further in section D	\$ (534,701)
Downtown Business District, a major fund - accrual basis	935,353
Nonmajor fund revenues and transfers in excess of expenditures and transfers out - accrual basis	1,306,353
Excess of depreciation, which is not budgeted, over principal and maturities, a budgeted (i.e., funded) expense	(1,461,515)
Other GAAP accruals	<u>1,977,605</u>
Total	<u>\$ 2,223,095</u>

Business-type activities. Business-type activities for the year resulted in a change in net assets of \$ (35,844). Key elements of this change are as follows:

Water Treatment	\$ 178,864
Wastewater Treatment	(241,650)
Solid Waste	964
Parking	<u>25,978</u>
Total	<u>\$ (35,844)</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 8,173,112, a change of \$ (1,503,246) in comparison with the prior year. Key elements of this change are as follows:

General fund operating results, as discussed further in section D	\$ (534,701)
Downtown Business District operating results	811,782
Special Revenue Funds operating results	221,914
Nonmajor Capital Project Fund operating results	(2,007,710)
Permanent Trust Funds operating results	<u>5,469</u>
Total	\$ <u>(1,503,246)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 1,009,285, while total fund balance was \$ 2,466,829. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 15.9 percent of total general fund expenditures, while total fund balance represents 38.9 percent of that same amount.

The fund balance of the general fund changed by \$ (534,701) during the current fiscal year. Key factors in this change are as follows:

Budgeted revenues in excess of actual revenues	\$ (161,493)
Expenditures less than budget	113,247
Use of fund balance as a funding source	(490,000)
Current year encumbrances to be expended in subsequent year	(77,286)
Prior levy year property tax collections	190,251
Impact fees paid to the School District	<u>(109,420)</u>
Total	\$ <u>(534,701)</u>

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to \$ 3,374,930. Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no changes between the original and final budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year end amounted to \$ 59,248,197 (net of accumulated depreciation), a change of \$ 1,363,996 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

Purchase of:

Construction costs for Bartlett Elementary	
Main street enhancements	\$ 2,929,511
Open space	100,016
Waterfront	56,741
Downtown business park	123,571
Black bear business park	412
Crown Victoria Cruiser with accessories	38,256
Ford F-450 pickup with plow equipment	51,218
Freightliner dump truck with plow equipment	110,258
Ford E-350 Allstar with wheelchair lift	49,888
Medtronic Lifepak 12 defibrulator	20,053
Town Hall sign	5,270
Subtotal	3,485,194
Current year depreciation	(2,121,198)
Increase in capital assets	\$ 1,363,996

Additional information on capital assets can be found in the footnotes to the financial statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$ 3,961,561, all of which was backed by the full faith and credit of the government.

Additional information on capital assets and long-term debt can be found in the footnotes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Newmarket's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of the Finance Director
Town of Newmarket
186 Main Street
Newmarket, New Hampshire 03857

TOWN OF NEWMARKET, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

JUNE 30, 2008

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current:			
Cash and short-term investments	\$ 16,835,395	\$ 1,597,810	\$ 18,433,205
Cash held by others	80,700	-	80,700
Receivables, net of allowance for uncollectibles:			
Property taxes	1,139,943	-	1,139,943
User fees	238,886	532,960	771,846
Intergovernmental	-	41,676	41,676
Other assets	153,838	10,373	164,211
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Property taxes	277,821	-	277,821
Intergovernmental	-	226,250	226,250
Capital assets:			
Land and construction in progress	15,840,427	417,176	16,257,603
Other assets, net of accumulated depreciation	37,438,672	5,551,922	42,990,594
TOTAL ASSETS	72,005,682	8,378,167	80,383,849
LIABILITIES			
Current:			
Vouchers payable	445,547	15,148	460,695
Accrued liabilities	77,434	38,990	116,424
Due to other governments	141	-	141
Internal activity	1,987,697	(1,905,001)	82,696
Other current liabilities	92,501	-	92,501
Taxes collected in advance	6,636,080	-	6,636,080
Current portion of long-term liabilities:			
Bonds payable	175,000	194,040	369,040
Other liabilities	33,600	413	34,013
Noncurrent:			
Bonds payable, net of current portion	2,450,000	1,142,521	3,592,521
Other liabilities, net of current portion	484,408	3,715	488,123
TOTAL LIABILITIES	12,382,408	(510,174)	11,872,234
NET ASSETS			
Invested in capital assets, net of related debt	52,665,925	5,513,411	58,179,336
Restricted for:			
Grants	3,076,602	-	3,076,602
Permanent funds:			
Nonexpendable	466,965	-	466,965
Expendable	157,466	-	157,466
Unrestricted	3,256,316	3,374,930	6,631,246
TOTAL NET ASSETS	\$ 59,623,274	\$ 8,888,341	\$ 68,511,615

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2008

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
General government	\$ 2,773,175	\$ 545,669	\$ 113,368	\$ 780,016	\$ (1,334,122)	\$ -	\$ (1,334,122)
Public safety	1,507,054	531,328	-	-	(975,726)	-	(975,726)
Highway and streets	2,048,168	-	115,482	568,791	(1,363,895)	-	(1,363,895)
Welfare	165,426	3,246	-	-	(162,180)	-	(162,180)
Library and recreation	668,189	227,969	-	-	(440,220)	-	(440,220)
Conservation	106,211	-	-	-	(106,211)	-	(106,211)
Economic development	5,350	-	-	-	(5,350)	-	(5,350)
School district impact fee	109,420	-	-	-	(109,420)	-	(109,420)
Interest expense	121,560	-	-	-	(121,560)	-	(121,560)
Miscellaneous	841,135	-	-	-	(841,135)	-	(841,135)
Total Governmental Activities	8,345,688	1,308,212	228,850	1,348,807	(5,459,819)	-	(5,459,819)
Business-Type Activities:							
Water services	746,612	903,478	-	-	-	156,866	156,866
Waste water services	961,231	821,402	82,318	-	-	(57,511)	(57,511)
Solid waste services	431,347	198,090	-	-	-	(233,257)	(233,257)
Parking services	-	23,826	-	-	-	23,826	23,826
Total Business-Type Activities	2,139,190	1,946,796	82,318	-	-	(110,076)	(110,076)
Total	\$ 10,484,878	\$ 3,255,008	\$ 311,168	\$ 1,348,807	(5,459,819)	(110,076)	(5,569,895)
General Revenues, Interfund Transfers, and Contributions:							
Taxes					5,080,295	-	5,080,295
Motor vehicle permits					1,236,732	-	1,236,732
Penalties, interest, and other taxes					152,529	-	152,529
Grants and contributions not restricted to specific programs					717,180	-	717,180
Investment income					500,865	61,228	562,093
Miscellaneous					5,498	-	5,498
Interfund					(13,004)	13,004	-
Permanent fund contributions					2,819	-	2,819
Total general revenues, interfund transfers, and contributions					7,682,914	74,232	7,757,146
Change in Net Assets					2,223,095	(35,844)	2,187,251
Net Assets:							
Beginning of year					57,400,179	8,924,185	66,324,364
End of year					\$ 59,623,274	\$ 8,888,341	\$ 68,511,615

TOWN OF NEWMARKET, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2008

	<u>General</u>	<u>Downtown Business District</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and short-term investments	\$ 11,366,368	\$ 967,656	\$ 4,500,330	\$ 16,834,354
Receivables:				
Property taxes	1,699,047	-	-	1,699,047
User fees	265,208	-	-	265,208
Other	63,783	-	7,359	71,142
Due from other funds	2,433,117	3,194,936	276,022	5,904,075
Advance to other funds	1,360,000	-	-	1,360,000
TOTAL ASSETS	\$ 17,187,523	\$ 4,162,592	\$ 4,783,711	\$ 26,133,826
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	\$ 437,906	\$ -	\$ 7,641	\$ 445,547
Accrued liabilities	-	-	17,766	17,766
Due to other governments	141	-	-	141
Due to other funds	5,680,026	-	1,852,206	7,532,232
Advance from other funds	-	-	1,360,000	1,360,000
Deferred revenues	1,876,320	-	127	1,876,447
Taxes collected in advance	6,636,080	-	-	6,636,080
Other liabilities	90,221	-	2,280	92,501
TOTAL LIABILITIES	14,720,694	-	3,240,020	17,960,714
Fund Balances:				
Reserved for:				
Encumbrances and continuing appropriations	97,544	-	-	97,544
Perpetual (nonexpendable) permanent funds	-	-	466,965	466,965
Advance	1,360,000	-	-	1,360,000
Unreserved:				
Undesignated, reported in:				
General fund	1,009,285	-	-	1,009,285
Special revenue funds	-	-	3,070,026	3,070,026
Capital project funds	-	4,162,592	(2,150,766)	2,011,826
Permanent funds	-	-	157,466	157,466
TOTAL FUND BALANCES	2,466,829	4,162,592	1,543,691	8,173,112
TOTAL LIABILITIES AND FUND BALANCES	\$ 17,187,523	\$ 4,162,592	\$ 4,783,711	\$ 26,133,826

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2008

Total governmental fund balances	\$ 8,173,112
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	53,279,099
<ul style="list-style-type: none">• Internal service funds are used by management to account for health insurance and workers' compensation activities. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Assets.	(195,103)
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	1,568,842
<ul style="list-style-type: none">• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(59,668)
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(3,143,008)</u>
Net assets of governmental activities	\$ <u>59,623,274</u>

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2008

	<u>General</u>	<u>Downtown Business District</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Property taxes	\$ 3,931,197	\$ -	\$ -	\$ 3,931,197
Penalties, interest, and other taxes	152,529	-	-	152,529
Charges for services	452,572	-	227,969	680,541
Intergovernmental	832,662	780,016	682,159	2,294,837
Licenses and permits	1,344,869	-	48,390	1,393,259
Investment income	258,551	49,775	192,539	500,865
Contributions	-	-	2,819	2,819
Miscellaneous	4,803	-	695	5,498
Total Revenues	<u>6,977,183</u>	<u>829,791</u>	<u>1,154,571</u>	<u>8,961,545</u>
Expenditures:				
Current:				
General government	2,663,463	143,634	8,848	2,815,945
Public safety	1,398,970	-	8,316	1,407,286
Highway and streets	917,726	-	-	917,726
Welfare	165,886	-	-	165,886
Library and recreation	59,012	-	658,281	717,293
Conservation	2,018	-	183,289	185,307
Economic development	5,350	-	-	5,350
School district impact fee	109,420	-	-	109,420
Debt service	171,300	128,475	-	299,775
Capital outlay	841,135	-	2,986,664	3,827,799
Total Expenditures	<u>6,334,280</u>	<u>272,109</u>	<u>3,845,398</u>	<u>10,451,787</u>
Excess (deficiency) of revenues over expenditures	642,903	557,682	(2,690,827)	(1,490,242)
Other Financing Sources (Uses):				
Transfers in	287,162	254,100	1,357,662	1,898,924
Transfers out	(1,464,766)	-	(447,162)	(1,911,928)
Total Other Financing Sources (Uses)	<u>(1,177,604)</u>	<u>254,100</u>	<u>910,500</u>	<u>(13,004)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(534,701)	811,782	(1,780,327)	(1,503,246)
Fund Equity, at Beginning of Year, as restated	<u>3,001,530</u>	<u>3,350,810</u>	<u>3,324,018</u>	<u>9,676,358</u>
Fund Equity, at End of Year	<u>\$ 2,466,829</u>	<u>\$ 4,162,592</u>	<u>\$ 1,543,691</u>	<u>\$ 8,173,112</u>

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2008

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS **\$ (1,503,246)**

- Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay purchases, net of disposals 3,485,195

Depreciation (1,636,515)

- Internal service fund is used by management to account for health insurance. The net activity of the internal service fund is reported with Governmental Activities. 430,491

- Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue. 1,226,891

- The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:

Repayments of debt 175,000

- In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 3,215

- Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. 42,064

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES **\$ 2,223,095**

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES -
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive Negative
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
Revenues and Other Sources:				
Taxes	\$ 3,740,946	\$ 3,740,946	\$ 3,740,946	\$ -
Licenses, permits and fees	1,404,185	1,404,185	1,344,869	(59,316)
Intergovernmental	691,926	691,926	771,200	79,274
Charges for services	619,574	619,574	452,572	(167,002)
Investment income	200,000	200,000	258,551	58,551
Penalties, interest and other taxes	222,836	222,836	152,529	(70,307)
Miscellaneous	12,000	12,000	4,803	(7,197)
Transfers in	18,000	18,000	22,504	4,504
Use of fund balance	490,000	490,000	490,000	-
Total Revenues and Other Sources	7,399,467	7,399,467	7,237,974	(161,493)
Expenditures and Other Uses:				
General government	2,617,241	2,617,241	2,662,548	(45,307)
Public safety	1,480,077	1,480,077	1,327,808	152,269
Highway and streets	817,123	817,123	843,876	(26,753)
Welfare	170,479	170,479	165,886	4,593
Library and recreation	60,495	60,495	61,751	(1,256)
Conservation	1,070	1,070	2,018	(948)
Economic development	8,000	8,000	9,350	(1,350)
Debt service	291,300	291,300	171,300	120,000
Capital outlay	286,203	286,203	576,917	(290,714)
Transfers out	1,667,479	1,667,479	1,464,766	202,713
Total Expenditures and Other Uses	7,399,467	7,399,467	7,286,220	113,247
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ (48,246)	\$ (48,246)

TOWN OF NEWMARKET, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS

JUNE 30, 2008

	Business-Type Activities Enterprise Funds					Governmental Activities Internal Service Funds
	Water Fund	Wastewater Fund	Solid Waste Fund	Parking Fund	Total	
ASSETS						
Current:						
Cash and short-term investments	\$ 753,730	\$ 556,087	\$ 233,436	\$ 54,557	\$ 1,597,810	\$ 1,041
Deposit held by others	-	-	-	-	-	80,700
Receivables, net of allowance for uncollectibles:						
User fees, net of allowance for uncollectibles	278,549	254,411	-	-	532,960	-
Due from other governments	26,183	15,513	-	-	41,676	-
Prepaid assets	4,399	5,974	-	-	10,373	-
Due from other funds	1,641,724	200,842	3,234	59,201	1,905,001	-
Total current assets	2,704,565	1,032,827	236,670	113,758	4,087,820	81,741
Noncurrent:						
Receivables, net of allowance for uncollectibles:						
Due from other governments	24,581	201,669	-	-	226,250	-
Capital assets, net of accumulated depreciation	2,682,058	3,287,040	-	-	5,969,098	-
Total noncurrent assets	2,706,639	3,488,709	-	-	6,195,348	-
TOTAL ASSETS	5,411,204	4,521,536	236,670	113,758	10,283,168	81,741
LIABILITIES						
Current:						
Accounts payable	2,280	1,135	11,733	-	15,148	-
Accrued liabilities	12,222	26,519	249	-	38,990	-
Due to other funds	-	-	-	-	-	276,844
Current portion of long-term liabilities:						
Bonds payable	115,000	79,040	-	-	194,040	-
Other liabilities	100	313	-	-	413	-
Total current liabilities	129,602	107,007	11,982	-	248,591	276,844
Noncurrent:						
Bonds payable, net of current portion	115,000	1,027,521	-	-	1,142,521	-
Other liabilities, net of current portion	902	2,813	-	-	3,715	-
Total noncurrent liabilities	115,902	1,030,334	-	-	1,146,236	-
TOTAL LIABILITIES	245,504	1,137,341	11,982	-	1,394,827	276,844
NET ASSETS						
Invested in capital assets, net of related debt	2,904,972	2,608,439	-	-	5,513,411	-
Unrestricted	2,260,728	775,756	224,688	113,758	3,374,930	(195,103)
TOTAL NET ASSETS	\$ 5,165,700	\$ 3,384,195	\$ 224,688	\$ 113,758	\$ 8,888,341	\$ (195,103)

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES -
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
Revenues and Other Sources:				
Taxes	\$ 3,740,946	\$ 3,740,946	\$ 3,740,946	\$ -
Licenses, permits and fees	1,404,185	1,404,185	1,344,869	(59,316)
Intergovernmental	691,926	691,926	771,200	79,274
Charges for services	619,574	619,574	452,572	(167,002)
Investment income	200,000	200,000	258,551	58,551
Penalties, interest and other taxes	222,836	222,836	152,529	(70,307)
Miscellaneous	12,000	12,000	4,803	(7,197)
Transfers in	18,000	18,000	22,504	4,504
Use of fund balance	<u>490,000</u>	<u>490,000</u>	<u>490,000</u>	<u>-</u>
Total Revenues and Other Sources	7,399,467	7,399,467	7,237,974	(161,493)
Expenditures and Other Uses:				
General government	2,617,241	2,617,241	2,662,548	(45,307)
Public safety	1,480,077	1,480,077	1,327,808	152,269
Highway and streets	817,123	817,123	843,876	(26,753)
Welfare	170,479	170,479	165,886	4,593
Library and recreation	60,495	60,495	61,751	(1,256)
Conservation	1,070	1,070	2,018	(948)
Economic development	8,000	8,000	9,350	(1,350)
Debt service	291,300	291,300	171,300	120,000
Capital outlay	286,203	286,203	576,917	(290,714)
Transfers out	<u>1,667,479</u>	<u>1,667,479</u>	<u>1,464,766</u>	<u>202,713</u>
Total Expenditures and Other Uses	<u>7,399,467</u>	<u>7,399,467</u>	<u>7,286,220</u>	<u>113,247</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2008

	Business-Type Activities Enterprise Funds					Governmental Activities Internal Service Fund
	Water Fund	Wastewater Fund	Solid Waste Fund	Parking Fund	Total	
Operating Revenues:						
Charges for services	\$ 903,478	\$ 821,402	\$ 198,090	\$ 23,826	\$ 1,946,796	\$ -
Employee and employer contributions	-	-	-	-	-	1,078,147
Total Operating Revenues	903,478	821,402	198,090	23,826	1,946,796	1,078,147
Operating Expenses:						
Operating expenses	465,554	695,050	431,347	-	1,591,951	-
Depreciation	260,963	223,720	-	-	484,683	-
Employee benefits	-	-	-	-	-	647,656
Total Operating Expenses	726,517	918,770	431,347	-	2,076,634	647,656
Operating Income (Loss)	176,961	(97,368)	(233,257)	23,826	(129,838)	430,491
Nonoperating Revenues (Expenses):						
Intergovernmental	-	82,318	-	-	82,318	-
Investment income	21,998	27,877	9,201	2,152	61,228	-
Interest expense	(20,095)	(42,461)	-	-	(62,556)	-
Total Nonoperating Revenues (Expenses), Net	1,903	67,734	9,201	2,152	80,990	-
Income (Loss) Before Transfers	178,864	(29,634)	(224,056)	25,978	(48,848)	430,491
Other financing sources and uses:						
Transfers in	-	-	225,020	-	225,020	-
Transfers out	-	(212,016)	-	-	(212,016)	-
Change in Net Assets	178,864	(241,650)	964	25,978	(35,844)	430,491
Net Assets at Beginning of Year	4,986,836	3,625,845	223,724	87,780	8,924,185	(625,594)
Net Assets at End of Year	\$ 5,165,700	\$ 3,384,195	\$ 224,688	\$ 113,758	\$ 8,888,341	\$ (195,103)

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2008

	Business-Type Activities Enterprise Funds					Governmental Activities Internal Service Fund
	Water Fund	Sewer Fund	Solid Waste Fund	Parking Fund	Total	
Cash Flows From Operating Activities:						
Receipts from customers and users	\$ 823,149	\$ 763,974	\$ 210,351	\$ 23,826	\$ 1,821,300	\$ -
Payments to vendors and employees	(471,426)	(707,249)	(419,614)	-	(1,598,289)	-
Receipts from employees and employer	-	-	-	-	-	1,078,147
Payments of employee benefits and expenses	-	-	-	-	-	(859,246)
Net Cash Provided By (Used For) Operating Activities	351,723	56,725	(209,263)	23,826	223,011	218,901
Cash Flows From Noncapital Financing Activities:						
Interfund borrowing	45,632	132,422	(15,757)	(23,826)	138,471	(169,288)
Operating transfers in (out)	-	(212,016)	225,020	-	13,004	-
Net Cash (Used For) Noncapital Financing Activities	45,632	(79,594)	209,263	(23,826)	151,475	(169,288)
Cash Flows From Capital and Related Financing Activities:						
Payments from State	27,744	97,829	-	-	125,573	-
Principal payments on bonds and notes	(115,000)	(79,039)	-	-	(194,039)	-
Interest expense	(20,095)	(42,461)	-	-	(62,556)	-
Net Cash (Used For) Capital and Related Financing Activities	(107,351)	(23,671)	-	-	(131,022)	-
Cash Flows From Investing Activities:						
Investment income	21,998	27,877	9,201	2,152	61,228	-
Increase in deposits held by others	-	-	-	-	-	(49,613)
Net Cash (Used For) Investing Activities	21,998	27,877	9,201	2,152	61,228	(49,613)
Net Change in Cash and Short-Term Investments	312,002	(18,663)	9,201	2,152	304,692	-
Cash and Short-Term Investments, Beginning of Year	441,728	574,750	224,235	52,405	1,293,118	1,041
Cash and Short-Term Investments, End of Year	\$ 753,730	\$ 556,087	\$ 233,436	\$ 54,557	\$ 1,597,810	\$ 1,041
Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:						
Operating income (loss)	\$ 176,961	\$ (97,368)	\$ (233,257)	\$ 23,826	\$ (129,838)	\$ 430,491
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation	260,963	223,720	-	-	484,683	-
Changes in assets and liabilities:						
User fees	(80,329)	(57,428)	12,261	-	(125,496)	-
Prepaid assets	(4,399)	(5,874)	-	-	(10,373)	30,456
Accounts payable	2,280	1,135	11,733	-	15,148	(31,934)
Accrued liabilities	(3,824)	(1,454)	-	-	(5,078)	(210,112)
Other liabilities	(129)	(5,906)	-	-	(6,035)	-
Net Cash Provided By (Used For) Operating Activities	\$ 351,723	\$ 56,725	\$ (209,263)	\$ 23,826	\$ 223,011	\$ 218,901

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

JUNE 30, 2008

	Private Purpose Trust Funds	Agency Funds
<u>ASSETS</u>		
Cash and short term investments	\$ 455,048	\$ 333,957
Investments	<u>-</u>	<u>999,793</u>
Total Assets	455,048	1,333,750
<u>LIABILITIES</u>		
Escrow deposits	<u>-</u>	<u>1,333,750</u>
Total Liabilities	<u>-</u>	<u>1,333,750</u>
<u>NET ASSETS</u>		
Total net assets held in trust	\$ <u>455,048</u>	\$ <u>-</u>

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2008

	Private Purpose <u>Trust Funds</u>
Additions:	
Contributions	\$ 1,688
Investment income (loss)	<u>3,943</u>
Total additions	5,631
Deductions:	
Other	<u>18,829</u>
Total deductions	<u>18,829</u>
Net increase (decrease)	(13,198)
Net assets:	
Beginning of year	<u>468,246</u>
End of year	<u>\$ 455,048</u>

See notes to financial statements.

Town of Newmarket, New Hampshire

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Newmarket, New Hampshire (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected Town Council. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2008, it was determined that no entities met the required GASB-39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual govern-

mental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and excises.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

- *Downtown Business District* accounts for construction costs associated with the revitalization of the downtown area and Main Street.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

The government reports the following major proprietary funds:

- Water Treatment
- Wastewater Treatment
- Solid Waste
- Parking

The self-insured employee health program is reported as an internal service fund in the accompanying financial statements.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type is included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds and short-term money market investments. Investments are carried at market value.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/ borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

Advances between funds are offset by a fund balance reserve account in applicable governmental funds to indicate the portion not available for appropriation and not available as expendable financial resources.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (for enterprise funds only) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Infrastructure	20 - 60
Vehicles	5
Office equipment	5
Computer equipment	5
Other equipment & furnishings	10

H. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide, proprietary and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance and Accountability

A. Budgetary Information

At the annual town meeting, the Finance Committee presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by town meeting, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at special town meetings as required by changing conditions. In cases of extraordinary or unforeseen expenses, the Finance Committee is empowered to transfer funds from the Reserve Fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses which are not in the usual line, or are great or exceptional. "Unforeseen" includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public.

Formal budgetary integration is employed as a management control device during the year for the General Fund and Proprietary Funds. At year end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general and proprietary funds is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 6,977,183	\$ 6,334,280
Other financing sources/uses (GAAP basis)	<u>287,162</u>	<u>1,464,766</u>
Subtotal (GAAP Basis)	7,264,345	7,799,046
Adjust tax revenue to accrual basis	(190,251)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(174,830)
Add end of year appropriation carryforwards to expenditures	-	97,544
To reverse the effect of a payment of impact fees to the School District	-	(109,420)
To reverse the effect of nonbudgeted State contributions to the New Hampshire Retirement System	(61,462)	(61,462)
To expenditures from capital reserve funds	(264,658)	(264,658)
Recognize use of fund balance as funding source	<u>490,000</u>	<u>-</u>
Budgetary basis	<u>\$ 7,237,974</u>	<u>\$ 7,286,220</u>

D. Excess of Expenditures Over Appropriations

Expenditures exceeding appropriations during the current fiscal year were as follows:

General government	\$ (45,307)
Highway and streets	(26,753)
Library and recreation	(1,256)
Conservation	(948)
Economic development	(1,350)
Capital outlay	(290,714)

E. Deficit Fund Equity

The following funds had deficits as of June 30, 2008:

Special revenue funds:	
Drug forfeiture	\$ (3,863)
Capital project funds:	
Main street enhancement	\$ (1,478,194)
CDBG grant	\$ (35,935)
Public Works and Fire Department Complex	\$ (1,360,000)
Internal service fund	\$ (195,103)

The Town anticipates the deficits in these funds will be eliminated through future departmental revenues, and transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a city with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town does not have a deposit policy for custodial credit risk.

As of June 30, 2008, \$ 4,938,545 of the Town's bank balance of \$ 16,409,548 was exposed to custodial credit risk as uninsured, uncollateralized, and collateral held by pledging bank's trust department not in the Town's name. Of the Town's \$ 4,447,814 deposit in repurchase agreements, all of underlying securities are held by the investment's counterparty, not in the name of the Town.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Presented below is the actual rating as of year end for each investment of the Town:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Year End</u>			
				<u>Aaa</u>	<u>Aa</u>	<u>Baa</u>	<u>Not Rated</u>
Federal securities and corporate bonds	\$ 566,482	N/A	\$ -	\$ 422,528	\$ 140,677	\$ -	\$ 3,277
Corporate equities	327,537	N/A	327,537	-	-	-	-
Mutual funds	105,774	N/A	105,774	-	-	-	-
Total investments	\$ 999,793		\$ 433,311	\$ 422,528	\$ 140,677	\$ -	\$ 3,277

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town and System do not have policies for custodial credit risk.

All of the investments of the government have a custodial credit risk exposure of \$ 999,793, because the related securities are uninsured, unregistered, and held by the Town's brokerage firm, which is also the Counterparty to these securities.

C. Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is as follows:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
Corporate and federal bonds	\$ 566,482	\$ 140,899	\$ 319,345	\$ 106,238	\$ -
Total	\$ 566,482	\$ 140,899	\$ 319,345	\$ 106,238	\$ -

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town does not have policies for foreign currency risk.

5. Taxes Receivable

The Town bills property taxes on a semi-annual basis, which are due in July and December. Property tax revenues are recognized in the fiscal year for which taxes have been levied (budgeted) to the extent that they become available, i.e., due or receivable within the current fiscal year and collected within the current period or within 60 days of year-end.

Property taxes collected before the due date and in advance of the year for which they are levied, are recorded as a prepaid tax liability, as they are intended to finance the subsequent year's operations.

Delinquent taxes are typically liened at the Registrar of Deeds on February 28 of the next year. If the property taxes (redemptions) are not paid within two years of the tax lien date, the property is conveyed to the Town by deed and could subsequently be sold at public sale.

The Town annually budgets an amount (overlay for abatements) for resident and property tax abatements and refunds. All abatements and refunds are charged to overlay and are classified as a contra-tax revenue in the General Fund.

Taxes receivable at June 30, 2008 consist of the following:

Real Estate Taxes		
2008	\$ 1,321,613	
2007	440	
		\$ 1,322,053
Real Estate Tax Liens		
2007	226,334	
2006	82,736	
2005	36,640	
		345,710
Elderly Lien		30,818
Land Use Tax		-
Excavation Yield Tax		466
Total		\$ 1,699,047

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

	<u>Governmental</u>	<u>Business-Type</u>
Property taxes	\$ 281,283	\$ -
Ambulance and departmental	26,322	-
Water	-	7,766
Waste Water	-	25,441

7. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2008.

8. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2008 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Advance To Other Funds</u>	<u>Advance From Other Funds</u>
General Fund	\$ 2,433,117	\$ 5,680,026	\$ 1,360,000	\$ -
Special Revenue Funds	100,928	56,171	-	-
Capital Project Funds	3,370,030	1,773,531	-	1,360,000
Permanent Trust Funds	-	22,504	-	-
Internal Service Fund	-	276,844	-	-
Water Enterprise Fund	1,641,724	-	-	-
Sewer Enterprise Fund	200,842	-	-	-
Solid Waste Enterprise Fund	3,234	-	-	-
Parking Enterprise Fund	59,201	-	-	-
Total	\$ <u>7,809,076</u>	\$ <u>7,809,076</u>	\$ <u>1,360,000</u>	\$ <u>1,360,000</u>

9. Capital Assets

Capital asset activity for the year ended June 30, 2008 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,666,746	\$ 269,672	\$ -	\$ 3,936,418
Machinery, equipment, and furnishings	3,053,282	-	(70,000)	2,983,282
Infrastructure	<u>50,303,021</u>	<u>-</u>	<u>-</u>	<u>50,303,021</u>
Total capital assets, being depreciated	57,023,049	269,672	(70,000)	57,222,721
Less accumulated depreciation for:				
Buildings and improvements	(664,525)	(91,668)	-	(756,193)
Machinery, equipment, and furnishings	(1,917,908)	(287,271)	70,000	(2,135,179)
Infrastructure	<u>(15,635,101)</u>	<u>(1,257,576)</u>	<u>-</u>	<u>(16,892,677)</u>
Total accumulated depreciation	<u>(18,217,534)</u>	<u>(1,636,515)</u>	<u>70,000</u>	<u>(19,784,049)</u>
Total capital assets, being depreciated, net	38,805,515	(1,366,843)	-	37,438,672
Capital assets, not being depreciated:				
Construction in progress	7,618,405	-	-	7,618,405
Land	<u>5,006,499</u>	<u>3,215,523</u>	<u>-</u>	<u>8,222,022</u>
Total capital assets, being depreciated, net	<u>12,624,904</u>	<u>3,215,523</u>	<u>-</u>	<u>15,840,427</u>
Governmental activities capital assets, net	<u>\$ 51,430,419</u>	<u>\$ 1,848,680</u>	<u>\$ -</u>	<u>\$ 53,279,099</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-Type Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 6,050,000	\$ -	\$ -	\$ 6,050,000
Machinery, equipment, and furnishings	81,500	-	-	81,500
Infrastructure	<u>7,971,268</u>	<u>-</u>	<u>-</u>	<u>7,971,268</u>
Total capital assets, being depreciated	14,102,768	-	-	14,102,768
Less accumulated depreciation for:				
Buildings and improvements	(4,204,167)	(300,000)	-	(4,504,167)
Machinery, equipment, and furnishings	(61,100)	(3,600)	-	(64,700)
Infrastructure	<u>(3,800,896)</u>	<u>(181,083)</u>	<u>-</u>	<u>(3,981,979)</u>
Total accumulated depreciation	<u>(8,066,163)</u>	<u>(484,683)</u>	<u>-</u>	<u>(8,550,846)</u>
Total capital assets, being depreciated, net	6,036,605	(484,683)	-	5,551,922
Capital assets, not being depreciated:				
Construction in progress	76,776	-	-	76,776
Land	<u>340,400</u>	<u>-</u>	<u>-</u>	<u>340,400</u>
Total capital assets, being depreciated, net	<u>417,176</u>	<u>-</u>	<u>-</u>	<u>417,176</u>
Business-type activities capital assets, net	<u>\$ 6,453,781</u>	<u>\$ (484,683)</u>	<u>\$ -</u>	<u>\$ 5,969,098</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental Activities:

General government	\$ 127,675
Public safety	169,252
Highway and streets	1,318,668
Culture and recreation	<u>20,920</u>

Total depreciation expense - governmental activities	<u>\$ 1,636,515</u>
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Business-Type Activities:

Water fund	\$ 260,963
Wastewater fund	<u>223,720</u>

Total depreciation expense - business-type activities	<u>\$ 484,683</u>
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10. Accounts Payable

Accounts payable represent additional 2008 expenditures paid after June 30, 2008.

11. Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund deferred revenues account is equal to the total of all June 30, 2008 receivable balances, except property taxes that are accrued for subsequent 60 day collections.

12. Taxes Collected In Advance

This balance consists of tax collections represents tax collections for the 2009 levy year.

13. Long-Term Debt

A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation

bonds have been issued for both governmental and business-type activities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of January 0, 1900</u>
Open Space Land Acquisition	01/15/23	4.250 - 4.90%	\$ 1,500,000
Downtown TIF Improvements	01/15/23	4.250 - 4.90%	<u>1,125,000</u>
Total Governmental Activities:			\$ <u>2,625,000</u>

<u>Business-Type Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of January 0, 1900</u>
Water Facility Reconstruction	07/15/09	6.680 - 6.875%	\$ 230,000
Creighton Street Pump/Outfall	08/15/21	3.700%	<u>1,106,560</u>
Total Business-Type Activities:			\$ <u>1,336,560</u>

B. Future Debt Service

The annual principal payments to retire all general obligation long-term debt outstanding as of June 30, 2008 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 175,000	\$ 117,338	\$ 292,338
2010	175,000	109,900	284,900
2011	175,000	102,463	277,463
2012	175,000	95,025	270,025
2013	175,000	87,588	262,588
2014-2018	875,000	325,152	1,200,152
2019-2023	<u>875,000</u>	<u>126,527</u>	<u>1,001,527</u>
Total	\$ <u>2,625,000</u>	\$ <u>963,993</u>	\$ <u>3,588,993</u>

<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 194,040	\$ 56,800	\$ 250,840
2010	194,040	45,965	240,005
2011	79,040	35,132	114,172
2012	79,040	32,204	111,244
2013	79,040	29,276	108,316
2014-2018	395,200	102,468	497,668
2019-2022	<u>316,160</u>	<u>29,277</u>	<u>345,437</u>
Total	<u>\$ 1,336,560</u>	<u>\$ 331,122</u>	<u>\$ 1,667,682</u>

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2008, the following changes occurred in long-term liabilities:

	Total Balance <u>7/1/07</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/08</u>	Current Portion	Equals Long-Term Portion <u>6/30/08</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 2,800,000	\$ -	\$ (175,000)	\$ 2,625,000	\$ (175,000)	\$ 2,450,000
Other:						
Landfill postclosure care cost	468,000	-	(26,000)	442,000	(26,000)	416,000
Compensated absences	<u>92,073</u>	<u>-</u>	<u>(16,065)</u>	<u>76,008</u>	<u>(7,600)</u>	<u>68,408</u>
Totals	<u>\$ 3,360,073</u>	<u>\$ -</u>	<u>\$ (217,065)</u>	<u>\$ 3,143,008</u>	<u>\$ (208,600)</u>	<u>\$ 2,934,408</u>

	Total Balance <u>7/1/07</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/08</u>	Current Portion	Equals Long-Term Portion <u>6/30/08</u>
<u>Business-Type Activities</u>						
Bonds payable	\$ 1,530,600	\$ -	\$ (194,040)	\$ 1,336,560	\$ (194,040)	\$ 1,142,520
Other:						
Compensated absences	<u>10,163</u>	<u>-</u>	<u>(6,035)</u>	<u>4,128</u>	<u>(413)</u>	<u>3,715</u>
Totals	<u>\$ 1,540,763</u>	<u>\$ -</u>	<u>\$ (200,075)</u>	<u>\$ 1,340,688</u>	<u>\$ (194,453)</u>	<u>\$ 1,146,235</u>

14. Landfill Closure and Postclosure Care Costs

This liability reported is based on what it would cost to perform postclosure care in 2008. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

15. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

16. Reserves and Designations of Fund Equity

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use

The following types of reserves are reported at June 30, 2008:

Reserved for Encumbrances - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Perpetual Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

Reserved for Advances - An account used to segregate a portion of fund balance to indicate that advances to other funds, although a component of assets, do not represent available spendable resources.

17. General Fund Undesignated Fund Balance

The undesignated general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund undesignated fund balance:

GAAP basis balance	\$ 1,009,285
Deferred revenue	528,597
Allowance on doubtful accounts	(134,862)
Advance to PW and Fire Complex fund	<u>1,360,000</u>
Tax Rate Setting Balance	<u>\$ 2,763,020</u>

18. Subsequent Events

Investments

Since September, 2008, the stock market suffered significant losses. As a result, there may be a substantial depreciation in the value of the organization's investments.

19. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

20. Pension Plan

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, with respect to the employees' retirement funds.

A. Plan Description

The Town contributes to the New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer, defined benefit pension plan administered by a county retirement board. The System provides retirement, disability and death benefits to plan members and beneficiaries. Revised Statutes Annotated 100-A:41 of New Hampshire Law assigns the System the authority to establish and amend benefit provisions of the plan and grant cost-of-living increases. The System issues a publicly available financial report that can be obtained through the New Hampshire Retirement System at 4 Chenell Drive, Concord, New Hampshire 03301-8509.

B. Funding Policy

Plan members are required to contribute 6.81% of their gross earnings to the pension plan. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 9.68% for police and 14.36% for fire. The Town's contributions to the System for the years ended June 30, 2008, 2007, and 2006 were \$ 259,611, \$ 147,986 and \$ 167,798, respectively, which were equal to its annual required contributions for each of these years.

21. Self Insurance

During the year, the Town discontinued the self insurance fund. Prior to discontinuing the self insurance fund, the Town self insured against claims for workers compensation, unemployment, and most employee health coverage. Annual estimated requirements for claims are provided in the Town's annual operating budget.

Health Insurance

The Town contracted with an insurance carrier for excess liability coverage and an insurance consultant for claims processing. Under the terms of its insurance coverage, the Town was liable for claims up to \$ 30,000 per individual, except where the Town was liable for one individual up to \$ 100,000. The claims liability represented an estimate of claims incurred but unpaid at year end, based on past historical costs and claims paid subsequent to year end.

Changes in the aggregate liability for claims for the year ended June 30, 2008 are as follows:

	<u>Health Coverage</u>
Claims liability, July 1, 2007	\$ 210,112
Claims incurred/recognized in fiscal year	647,656
Claims paid in fiscal year	<u>857,768</u>
Claim liability, June 30, 2008	\$ <u>-</u>

22. Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural

disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

23. Beginning Fund Balance Reclassification

The Town's major governmental funds for fiscal year 2008, as defined by GASB Statement 34, have changed from the previous fiscal year. Accordingly, the following reconciliation is provided:

	Fund Equity 6/30/07 (as previously reported)	<u>Reclassification</u>	Fund Equity July 1, 2007 (as restated)
Nonmajor funds	\$ 4,684,018	\$ (1,360,000)	\$ 3,324,018
Public Works and Fire Depart. Complex	<u>(1,360,000)</u>	<u>1,360,000</u>	<u>-</u>
Total	<u>\$ 3,324,018</u>	<u>\$ -</u>	<u>\$ 3,324,018</u>

CURBSIDE PICK-UP SCHEDULE TOWN OF NEWMARKET

MONDAY	TUESDAY	WEDNESDAY
Barberry Coast	Bennett Way	Alyce Drive
Bass Street	Birch Drive	Ash Swamp Road
Bay Road	Brandon Drive	Bald Hill Road
Bayview Drive	Colonial Drive	Beatrice Lane
Beech Street	Creighton Street	Balsam Way
Beech Street Ext.	Durell Drive	Briallia Circle
Boardman Avenue	Edwin Lane	Camp Lee Road
Carolyn Drive	Exeter Street/Rte. 108	Candice Lane
Cedar Street	Folsom Drive	Channing Way
Central Street	Forbes Road	Doe Farm Lane
Chapel Street	Gerry Avenue	Fogg Circle
Church Street	Great Hill Drive	Fox Hollow
Cushing Road	Great Hill Terrace/Gordon Avenue	Grant Road
Dame Road	Hersey Lane	Hamel Farm Drive
Elder Street	Huckins Drive	Harvest Way
Elm Court	Kimball Way	Heartwood Circle
Elm Street	Ladyslipper Drive	Hersey Lane (Grant Rd. side)
Forest Street	Ledgeview Drive	Hilton Drive
Gilman Avenue	Lita Lane	Jacob's Well Road
Gonet Drive	Maple Street	Johnson Drive
Granite Street	Maplecrest	Joy Farm Lane
Grape Street	Mockingbird Lane	Kiely Drive
Ham Street	Moonlight Drive	Lang's Lane
Ham Street Ext.	Mount Pleasant Street	Lee Hook Road
Lafayette Avenue	New Road	Madison Lane
Lamprey Street	Oak Street	Merrill Lane
Lincoln Avenue	Pond Street	Neal Mill Road
Main Street	Prescott Street	Norton Wood
Mastin Drive	Railroad Avenue	Pendergast Road
Moody Point Road	Sandy Lane	Raymond Lane
Nichols Avenue	Sewall Lane	Schanda Drive
North Main Street	Short Street	Shady Lane
Oak Knoll	South Main Street	Turkey Ridge Road
Packers Falls Road	Stanorm Drive	Wadleigh Falls Road/Rte. 152
Pine Street	Tasker Lane	Wiggin Drive
Piscassic Street	Wadleigh Falls Road/Rte. 152	Winslow Drive
River Street	Young's Lane	
Riverbend Road		
Rock Street		
Salmon Street		
Sanborn Avenue		
Smith-Garrison Road		
South Street		
Spring Street		
Stevens Drive		
Washington Street		
Water Street		
Woods Drive		



The Town of Newmarket would like to acknowledge Richie Shelton, Chris Schoppmeyer, the Conservation Commission, the Recreation Department, the Boy Scouts Troop 200 and the Public Works Department for joining forces each year to bring our community the Annual Newmarket Fishing Derby!